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PUSA

COLONIAL
IMPORT DUTIES, 1914.

RETURN

RELATING TO THE

RATES OF IMPORT DUTIES LEVIED UPON THE PRINCIPAL AND OTHER ARTICLES IMPORTED

INTO THE

BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES.

(*Duties in force, so far as notified to the Board of Trade, at date of preparation of this Return, October* 1914.)

Presented to both Houses of Parliament by Command of His Majesty.

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COLONIAL IMPORT DUTIES RETURN, 1914.

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COMMERCIAL DEPARTMENT,
BOARD OF TRADE, GWYDYR HOUSE,
WHITEHALL, LONDON, S.W.

October 1914. GEO. J. STANLEY.

INTRODUCTORY NOTES.

The following notes, which contain such regulations as are of general application to the Customs Tariffs of the respective British Self-Governing Dominions, Colonies, Possessions, and Protectorates, are given here in order to avoid repetition in the various pages in the body of this Return.

[For notes relating to Regulations affecting dutiable articles sent by *Parcel Post* from the United Kingdom to the British Self-Governing Dominions, Colonies, Possessions, and Protectorates, *see* Appendix V.]

British India.

The following articles may be imported *free of duty*:—

(i) Goods belonging to the Government (sec. 20 of Act No. 8 of 1878).

(ii) Military band instruments (other than stringed instruments) imported by a regiment of His Majesty's regular forces serving in India, and certified to be for the exclusive use of the regimental band, also certain accessories therefor.

[Such instruments, &c., are also exempt from duty when imported for the use of native regiments, military police battalions and Imperial service troops (Customs' Notices of April 23rd and Oct. 20th, 1908).]

(iii) Arms and parts and appurtenances thereof, ammunition, accoutrements, bicycles, typewriters, instruments for telegraphic or visual signalling, telephones, uniforms, medals and decorations, saddlery of a military pattern, binoculars and telescopes, veterinary instruments and appliances, range-finders, drawing, surveying, educational and gymnastic instruments and parts thereof, and appliances for games, tools and machinery for regimental workshops, and imported direct by any unit of H.M. regular forces serving in India, or by units of the Imperial Service Troops (Notifications No. 582 S.R., dated 26th January 1904, and No. 6311-85, dated 25th August 1909).

(iv) Arms, ammunition, uniforms, saddlery of a military pattern, binoculars and telescopes, medicines and drugs, medical, &c. instruments, range-finders, drawing and surveying instruments, and medals and decorations imported for his own use direct, under certain prescribed regulations, by an officer of H.M. Regular Forces serving in India (Notification No. 583 S.R., dated 26th January, 1904).

(v) Instruments, apparatus, and appliances imported by a passenger as part of his personal luggage, and in actual use by him in the exercise of his profession or calling.

(vi) Samples of goods *not intended for sale*, and which are re-imported by commercial travellers after duty has once been paid on them, subject to certain prescribed conditions (Customs Circular No. 8 of 1907).

[Articles of merchandise of foreign production taken out of the country by *bonâ fide* commercial travellers on behalf of *bonâ fide* firms having their headquarters in British India, or sent by post or otherwise by firms in British India "on approval," shall be exempt from the payment of Customs duties on re-importation; or, in the alternative, such goods may, at the option of the exporter, be exported subject to a drawback of ⅘ths of the duty paid on them at the time of original importation, ⅕ths only of the duty payable being charged on subsequent re-importation; provided, in either case, that the articles not sold are re-imported within one year from the date of exportation, and that the Collector of Customs is satisfied of the identity of the articles re-imported.]

Goods transmitted under Customs seal may, under certain conditions, be imported free of duty *viâ* the Hoshiarpur, Leh, and Srinagar routes through British India and the territories of H.H. the Maharajah of Kashmir and Jammu to Russian and Chinese Turkestan. The concession applies to all goods which satisfy the conditions laid down for the payment of drawbacks.

A *drawback* of the whole of the Customs duties is allowed on wines and spirits intended for the consumption of any officer of His Majesty's Navy on board His Majesty's ships in actual service (sec. 44 of Act No. 8 of 1878).

A *drawback* of ⅘ths of the duty is allowed within two years of importation, on all goods which are capable of being easily identified, on re-exportation by sea (sec. 42 of Act No. 8 of 1878).

INTRODUCTORY NOTES—*continued.*

British India—*cont.*

[The above drawback is also allowed in the case of goods (except arms, ammunition, alcoholic liquors, opium, salted fish, salt, tobacco, silver, and petroleum) imported into Rangoon by sea and exported overland to China *viâ* Bhamo and Tengyueh.]

The importation into British India, whether by land or sea, of the following goods is *prohibited*:—

(i) Goods having applied thereto a counterfeit trade mark within the meaning of the Indian Penal Code, or a false trade description within the meaning of the Indian Merchandise Marks Act, 1889.

(ii) Goods made or produced beyond the limits of the United Kingdom and British India and having applied thereto any name or trade mark being, or purporting to be, the name or trade mark of any person who is a manufacturer dealer, or trader in the United Kingdom, unless—

(*a*) the name or trade mark is, as to every application thereof, accompanied by a definite indication of the goods having been made or produced in a place beyond the limits of the United Kingdom and British India; and

(*b*) the country in which that place is situated is in that indication indicated in letters as large and conspicuous as any letter in the name or trade mark, and in the same language and character as the name or trade mark.

(iii) Piece goods, such as are ordinarily sold by length or by the piece which—

(*a*) have not conspicuously stamped in English numerals on each piece the length thereof in standard yards, or in standard yards and a fraction of such yard, according to the real length of the piece; and

(*b*) have been manufactured beyond the limits of India; or

(*c*) having been manufactured within those limits, have been manufactured beyond the limits of British India in premises which, if they were in British India, would be a factory as defined in the Indian Factories Act, 1881.

[The stamping of length is only required on "sarongs" when imported in lengths greater than 2½ yards.]

(iv) Cotton, silk or other woven goods impressed with designs in imitation of currency notes, promissory notes, or stock notes (Gazette notice, dated 17th Sept. 1910).

Straits Settlements.

The importation of falsely marked articles is *prohibited* (Merchandise Marks Ordinance No. 3 of 1888, as amended by Ordinance No. 6 of 1913).

Ceylon.

The following articles may be imported *free of duty*:—

(i) Articles imported for the use of His Majesty's Land and Sea Forces, including Volunteers, also civil, naval, and military uniforms, and articles for the use of any canteen of H.M. regular Naval Forces in Ceylon.

[It is provided by Ordinance No. 22 of 1896 that in lieu of exemption from, or rebate of, duty on Canteen stores, a sum of 25,000 rupees is annually paid by the Government to His Majesty's military forces.]

(ii) Stores imported for the use of the Government (sec. 37 of Ordinance No. 17 of 1869).

(iii) All wines, spirits, and stores for the use of the Naval Commander-in-Chief when residing in the Colony, or which are supplied from H.M. Dockyard at Trincomalee for the use of his servants and of the sailors on duty at his place of residence.

(iv) Articles, clothing and material for clothing imported for the use in athletic sports and games of H.M.'s regular Naval Forces in Ceylon.

(v) Articles of foreign production on which import duty has previously been paid, but which have been subsequently re-imported, provided that—

(*a*) The Principal Collector of Customs is satisfied of the identity of the article by proof that it was registered at the Customs office prior to exportation, or by any other proof that he may deem adequate for the purpose;

(*b*) That the ownership remains in the family of the first importer; and

(*c*) That not more than two years have elapsed since the article was exported.

The Governor may exempt the Consular Officers of Foreign States from the payment of Customs duty on all goods officially supplied by their respective Governments for the use of such Consular Officers (Ordinance No. 29 of 1909).

INTRODUCTORY NOTES—*continued.*

Ceylon—*cont.*

[Under this Ordinance, goods officially supplied by the Governments of Austria-Hungary, Russia, Norway, Sweden, Germany, the Netherlands, and United States for the use of the Consular Officers of those countries are exempt from duty (Order of 15th February 1910).]

The importation of the following articles is *prohibited:*

(i) Articles the importation of which is prohibited by any Ordinance, (*e.g.*, "Merchandise Marks Ordinance, 1888," as subsequently amended).

(ii) Parts of articles, *viz.*, any distinct or separate *part* of any article not accompanied by the other part, or all the other parts, of such articles, so as to be complete or perfect, in all cases where such articles are subject to duty at an *ad valorem* rate.

With regard to *drawback* of duty on goods re-exported, it is provided under Ordinance No. 5 of 1914, that:—

"Where any goods capable of being easily identified, which have been imported from any foreign port, and upon which Customs duties have been paid, are re-exported to any foreign port, *seven-eighths* of such duties may, at the discretion of the Principal Collector of Customs, be repaid as drawback; provided that in every such case:

"(*a*) The goods must be identified to the satisfaction of the Principal Collector of Customs;

"(*b*) There has been no change of ownership of the goods;

"(*c*) The re-export must be made within six months from the date of importation as shown by the records of the Customs Office, unless such period is specially extended by the Principal Collector of Customs;

"(*d*) No drawback will be allowed on goods on which the import duty paid did not amount to 5 rupees;

"(*e*) The claim for drawback must be established at the time of re-export, and payment must be demanded within 6 months from the date of entry for shipment."

The above provisions are not to apply to goods which have been used after importation, provided that when articles imported by visitors to the Island for their personal use, samples brought by commercial travellers, and trade samples on which duties shall have been paid on importation are re-exported to any foreign port, such duties, at the discretion of the Principal Collector of Customs, and subject to such rules as may be issued by him, may be refunded.

Mauritius.

The following articles may be imported *free of duty:*—

(i) Animals and goods (except oil, spirits, and tobacco) the produce of any of the Dependencies of Mauritius.

(ii) Provisions and stores of every description imported by or issued from bond for the Colonial Government or for the use of His Majesty's Ships of War, or, under special authority from the Governor, for the Ships of War of Foreign nations.

(iii) Goods in transit transhipped direct from vessel to vessel.

(iv) Articles re-imported after repairs, upon proof that they were sent from the Colony (duty to be levied on the value of repairs only).

(v) Contents of postal packets of less than 50 cents value, or those the duty whereon, according to their weight and capacity, does not exceed 5 cents.

(vi) Samples of no commercial value arriving by Parcel Post.

(vii) Goods imported by the proper Naval and Military authorities for the public use of His Majesty's land and sea forces.

(viii) Articles for the official use of Foreign Consulates.

(ix) Goods upon which the full amount of duty has been paid on first importation legally exported and afterwards returned; provided they are returned within two years from the date of exportation, and if it be proved to the satisfaction of the Collector of Customs that they are the identical goods exported from Mauritius, and provided the property of such goods continue in the person by whom or on whose account the same were exported.

(x) Private and commercial documents or registers.

(xi) Medals and decorations offered by any Government or scientific body.

(xii) Wearing apparel (arriving as baggage by steamers, but not by Parcel Post), luggage, or any instrument intended for professional use, if it be the property of a person coming to the Colony, and for his personal use, and if it arrives within three months before or after the arrival of such person.

INTRODUCTORY NOTES—*continued.*

Mauritius—*cont.*

Free goods—*cont.*

(xiii) Instruments and accessories for Regimental Bands.

(xiv) Regimental plate, cutlery, and mess requisites belonging to a regiment.

(xv) School materials for the use of Free Schools.

(xvi) Articles of Civil, Naval, and Military Uniform or materials for same intended for the personal use of the importer.

[Under Ordinance No. 6 of 1900, a sum of 35,000 rupees per annum is allowed by the Government of Mauritius to His Majesty's land forces doing duty in the island in lieu of rebate of, or exemption from, Customs duties.]

The importation of the following articles is *prohibited:*

Articles of foreign manufacture, and any packages of such articles, bearing any names, brands, or marks, being or purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom.

All goods imported through the parcel post (except samples of no commercial value arriving by parcel post, and also contents of postal packets of less than 50 cents value, or those on which the duty does not exceed 5 cents), are liable to a *landing charge* of 25 cents per parcel.

The rate of exchange at which the value of goods coming from countries with a gold standard of currency shall be declared, for the purpose of levying *ad valorem* duties thereon, is as follows:—

For countries having a sterling currency, the £ sterling to be equivalent to 15 rupees.

For countries having other currencies, the equivalent of the £ sterling to be as follows:—

For Germany	20 marks.
„ France and French Colonies	25 francs.
„ Switzerland	25 francs.
„ Belgium	25 francs.
„ Italy	25 lires.
„ Austria	12 florins.
„ Holland and Java	12 florins.
„ Norway and Sweden	18 krones.
„ United States	5 dollars.
„ Canada	5 dollars.

The Governor in Executive Council may, upon the report of the Collector of Customs, remit or refund the whole or any portion of the duties, in the case of goods imported under special circumstances, or for an object or enterprise which may be deemed beneficial to the Colony.

Refunds may be granted by the Governor in Executive Council, upon the report of the Collector of Customs, of any duties levied on any goods purchased in Mauritius by the proper Naval or Military Authorities, or supplied for the Authorities by Contractors for the public use of His Majesty's Land and Sea Forces. It is provided that no refunds shall be made for goods unless such goods were delivered within one year previous to the date of claim. The refund will be calculated on the rates in force at the time the refund is claimed.

Crane dues. A due of Rs. 2·03 cts. per ton is charged for the use of the crane for lifting heavy goods on importation into Mauritius, except in the case of dutiable machinery imported, when the charge is Rs. 1·02 cts. per ton.

Seychelles.

The following articles may be imported *free of duty:*—

(i) Goods exported from bond, goods landed at Victoria in transit for other ports, or landed from vessels in distress and re-shipped, goods in transit transhipped direct from vessel to vessel, and stores imported for the use of foreign going-ships not registered in Seychelles.

(ii) Provisions and stores of every description imported or supplied from bond for the use of His Majesty's Land and Sea Forces, or for the Colonial Government, or (under special authority from the Governor) for the use of Ships of War of Foreign Nations.

(iii) Samples (*bonâ fide*) not intended for sale, except those of spirits and tobacco.

(iv) Articles exported for repair or alterations, and subsequently re-imported, provided that notice of export is given to the Collector of Customs at the time of exportation.

(v) Articles of Civil, Naval, and Military Uniforms intended for the personal use of the importer; also articles imported by the Clergy for use in or decoration of a church, but not for sale.

INTRODUCTORY NOTES—*continued.*

Seychelles—*cont.*

Free goods—*cont.*

(vi) Consular effects, *i.e.*, official stores such as seals, coat of arms, flags and official printed matter or forms sent by a foreign Government for the use of the Consulate on the basis of reciprocity.

(vii) All goods (except shooks and casks) upon which the full amount of duty shall have been paid on their first importation into the Colony and not refunded, legally exported thence and afterwards returned; provided such goods shall be returned within *three* years from the date of their exportation and it be proved to the satisfaction of the Collector of Customs that they are the identical goods exported from the Colony; and provided that the property of such goods continue in the person by whom or on whose account the same were exported.

(viii) School materials and chemicals for the *bonâ fide* use of Schools when imported through the manager, headmaster or mistress, and not for sale.

(ix) Wearing apparel arriving as baggage by steamers, but not by parcel post, baggage (exclusive of furniture), or any instrument intended for professional use, if it be the property of a person coming to the Colony and for his personal use or if it arrives within three months before or after the arrival of such person.

The importation of the following articles is *prohibited:*

Articles of foreign manufacture, and any packages of such articles bearing any names, brands or marks, being or purporting to be the names, brands or marks of manufacturers resident in the United Kingdom.

The Governor in Executive Council may, upon the report of the Collector of Customs, remit or refund the whole or any portion of the duty, in the case of any goods imported under special circumstances, or for any object or enterprise which may be deemed beneficial to the Seychelles Islands.

The rate of exchange at which the value of goods coming from countries with a gold standard of currency shall be declared for the purpose of levying *ad valorem* duties thereon is the same as that given for Mauritius (*see* previous page).

Crane Dues. A due of 12 cents per cask, package, or case is charged for the use of the crane for lifting heavy goods.

Hong Kong.

All articles, other than those prohibited (*e.g.*, loose opium and foreign silver or nickel coin), may be imported free of duty, except intoxicating liquors, which, however, are exempt from duty when imported for—

(i) H.M. Naval or Military Stores.
(ii) The Imperial or Colonial Governments, or
(iii) For use at Government House.

Commonwealth of Australia.

The following articles may be imported *free of duty:*—

(i) Small samples of the bulk of any goods subject to the control of the Customs, and subject to the prescribed conditions (sec. 150 of the Customs Act of 1901).

(ii) Goods, the produce of Australia, or samples of duty-paid goods sent out of Australia, may, subject to any prescribed conditions, be re-imported or brought back to Australia without payment of duty (sec. 151 of the Customs Act, 1901).

(iii) Goods brought back to Australia by the person who was the owner at the time of exportation, or the legal representative of such owner after exportation without drawback having been paid thereon—subject to the provisions of sec. 151 of the Customs Act, 1901.

(iv) Such "minor articles" as may be specified in Departmental By-laws for use in the manufacture of goods within the Commonwealth.

(v) Articles imported by or being the property of the Commonwealth.

[NOTE.—It is stated in the Customs Tariff Guide that Military and Naval stores are exempt from duty under this item.

The exemption from duty of articles for use on board H.M. Ships is not, however, to be taken to apply to goods supplied to the vessels of the Australian Navy. (Customs Order No. 1678 of 1913.)]

(vi) Articles imported or purchased in bond, for the official use of the Governor-General, and declared as being for such official use.

(vii) Articles imported or purchased in bond, for the official use of the State Governors, and declared as being for such official use.

[NOTE.—For the purposes of the above tariff heading, the Administrator of the Northern Territory of Australia may be considered to have a similar status to a State Governor. (Customs Circular No. 14, dated 15th April 1912.)]

INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

Free goods—*cont.*

(viii) Uniforms, flags, and office requisites, for official use, imported by a Consul who is not a British subject or engaged in trade in Australia.

(ix) Articles specially designed and imported for the use of the blind, deaf, and dumb, when imported by governing bodies of public institutions having the care thereof.

(x) Outside packages, n.e.i., including the sole containing package in which goods are ordinarily imported when containing such goods.

[NOTE.—The Customs Tariff provides for the imposition of a duty on empty casks, barrels, vats, and second-hand hogsheads (viz., 30 % *ad valorem* under the Preferential Tariff and 35 % *ad valorem* under the General Tariff.)

It is further provided that articles of an advertising character which would not otherwise be dutiable at a higher rate of duty under any other heading, including all articles which would be free but for their advertising characteristics, are subject to a duty of 25 % *ad valorem* under the Preferential Tariff, and 30 % *ad valorem* under the General Tariff.]

The importation of the following goods into the Commonwealth is *prohibited*:—

(i) Any manufactured articles produced wholly or in part by *prison labour*, or which have been made within or in connection with any prison, gaol, or penitentiary.

[By a Proclamation of December 8th, 1908, the importation is prohibited of all goods manufactured by any manufacturer who employs prison labour which are of a like character to—

(*a*) Any goods manufactured by such manufacturer manufactered wholly or in part by prison labour; or

(*b*) Any goods manufactured by such manufacturer made wholly or in part within or in connection with any prison, gaol, or penitentiary.]

(ii) Goods having thereon or therewith any false suggestion of any warranty, guarantee, or concern in the production or quality thereof by any persons, public officials, Government, or country.

(iii) Goods packed in bags or sacks, if the weight of the goods and the weight of the bag or sack together exceed 200 lbs. in weight, and which in regard to unshipment must necessarily be carried on the backs of the persons employed in handling the same (Proc. dated 25th July 1913).

(iv) Goods to which a false trade description is applied (sec. 9 of the Commerce (Trade Descriptions) Act, No. 16 of 1905).

(*See also* under "Commerce Act," pp. xvi. *et seq.*)

It is provided in the Customs Tariff that goods which have been passed by the Customs, and subsequently sent out of the Commonwealth for repairs, which in the opinion of the Minister of Customs cannot be reasonably done in the Commonwealth may, upon re-introduction under Departmental By-laws, be admitted upon payment of duty on the dutiable value only of any repairs or additions to the goods.

It is laid down in a By-law of December 10th, 1908, that in order to obtain re-admission of the goods on payment of duty as above stated:—

(1) The Department must, prior to shipment, have been satisfied that the repairs or additions could not have been reasonably done in the Commonwealth.

(2) That prior to being packed for shipment, the goods were inspected by an officer.

(3) That an export entry was made and passed.

It is provided under the Customs Regulations (Statutory Rules No. 346 of 1913), that a *drawback* of the full amount of duty paid, shall be allowed on all goods (other than spirits, including perfumery, wine, beer, tobacco, cigars, cigarettes, and opium) on the due exportation thereof, either in the original packages or in packages packed in the presence of an officer—provided that goods shipped for drawback in other than original packages are exported within three years from the date of payment of duty.

[It is laid down in Customs Order No. 1699 of 1914 that drawback may be allowed on travellers' samples, provided there is no doubt that the goods have not since importation been "used" (in the ordinary meaning of that term) and that they are worth the duty.]

As to articles manufactured in Australia, a drawback may be allowed on the actual quantity of imported material used in such manufacture to the extent of the duty paid on original importation. The drawbacks allowed under this Regulation are specified under the various articles affected in the body of this Return.

No drawback of duty is allowed on second-hand goods, *i.e.*, goods which, after first importation, have been used—provided that no article shall be deemed "second-hand"

INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

because of the temporary use of the article for the purpose of inspection or exhibition only.

Goods exported to Australia from any country, but passing through another country, shall be valued for duty as if they were imported directly from such first-mentioned country (sec. 143 of the Customs Act of 1901).

The Customs Tariff of 1908-11 provides that :—

(i) Any article, not otherwise dutiable, composed of a combination of other articles, some of which are dutiable when imported separately and of others free of duty when imported separately, shall be dealt with as follows :—

(*a*) When the value of the dutiable portion exceeds the value of the free portion, duty shall be charged upon the whole article at the same rate as would be chargeable on that portion of the dutiable portion which, if imported separately, would be liable to the highest rate of duty.

(*b*) When the value of the free portion exceeds the value of the dutiable portion of such article, the whole article shall be admitted free of duty.

(ii) Whenever any goods are composed of two or more separate parts, any part though imported by itself shall, if so directed by the Minister, be dealt with under the item applicable to the complete goods.

[Under a Customs Notice, dated 17th January 1912 (Customs Order No. 1512 of 1912) it is directed that, except where otherwise expressly provided by the Customs Tariff 1908-11, any part of any goods which are dutiable *ad valorem* or exempt from duty shall, though imported by itself, be dealt with under the tariff item applicable to the complete goods, provided that, in terms of sec. 138 of the Customs Act, 1901-10, if any such part is commercially usable on more than one article, the part shall be classified under the tariff item applicable to the higher or highest rated article with which it is commercially usable. These provisions are not applicable to any part or parts, which may, by notice published in the "Commonwealth Gazette" from time to time, be individually or collectively exempted from their operation.

Under a further Notice of 22nd February 1912, it is directed that parts of any article, machine, or appliance shall, though specifically or generically provided for in the tariff as parts, if imported with any such article, machine or appliance, in a complete or substantially complete state, be classifiable under the item applicable to such article, machine, or appliance.

Articles, machines, and appliances shipped in an unassembled condition ready or practically ready for assembling shall be treated as though actually assembled.]

British Preferential Tariff.

The Tariff Act, No. 7 of 1908 (which came into force on 8th August 1907), as amended by Acts Nos. 39 of 1910 and 19 of 1911, provides for preferential rates of duty on certain goods imported into the Commonwealth, when the produce or manufacture of the

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and which are shipped in the United Kingdom to Australia and not transhipped, or if transhipped, then the preferential duties are only allowed if it is proved to the satisfaction of the Collector of Customs that the goods have not, since they were shipped in the United Kingdom, been subjected to any process of manufacture.

Numerous articles are accorded preferential treatment, and the preference allowed varies with the article as shown in the body of this Return.

Regulations for entry of goods under the British Preferential Tariff.

The Customs Regulations provide that the Preferential Tariff on goods the produce or manufacture of the United Kingdom will not be recognised as applying to any goods unless, on importation into the Commonwealth and entry of the goods, the importer shall produce to the proper Officer of Customs, at the option of the latter :—

(i) A certificate (*a*) by the suppliers or manufacturers, as the case may be, in prescribed form; and/or

(ii) Such other or further evidence as the Officer of Customs may require, proving that the goods are *bonâ fide* the produce or manufacture of the United Kingdom; or

(*a*) In instances where manufacturers' invoices accompany suppliers' invoices, and it is clear from the marks and numbers or other evidence on the documents that the manufacturer was aware that the goods were destined for Australia, the Preference Certificate must be made on the manufacturers' invoice if entry is claimed under the British Preferential Tariff (Supplement No. 13 to the Customs Tariff Guide).

INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

(iii) A duly attested statutory declaration that the goods described in the invoice of the goods shown in entry presented are the produce or manufacture of the United Kingdom; or

[The declaration of an importer or his agent will not be accepted except in cases where there is undoubted corroborative evidence of origin.]

(iv) A certificate to the same effect under the seal of a British Chamber of Commerce or of any British Manufacturers' Association registered with the Board of Trade.

The certificate is to be written, printed, or stamped on the invoice, or attached thereto, otherwise such particulars of the goods must be shown on the certificate as will satisfy the Officer of Customs that the certificate and invoice refer to the same goods. The statutory declaration, if furnished, is also to be attached to the invoice and satisfactorily identified with it.

With regard to the necessity of having the signature to the certificates witnessed, it is stated that the witness need not necessarily be a magistrate, notary or other public official, but may be any person competent to sign as a witness to signatures on ordinary business documents.

[It is stated in a Notice issued by the Commonwealth Department of Trade and Customs on the 19th January 1912 that the ordinary signatures of declarants and witnesses are sufficient at the foot of the certificate, the full name of the declarant being shown at the head of the form as prescribed.

In an Order No. 1592, dated 16th September 1912, it is stated that a number of declarations are arriving in the Commonwealth not signed or made in a personal capacity.

Importers are informed that the requirements of the Department in this connection must be strictly complied with, otherwise the declarations will be refused.]

In the case of *postal packages*, not exceeding 10*l.* in value, if the contents of such packages are not merchandise for sale, a special certificate in prescribed form will be accepted if signed in the presence of a postal officer of the British Post Office at which the package is posted.

It is prescribed in the Form of Certificate of Origin which is required to be produced with entry and invoices of any imported goods claimed to be entered under the Preferential Tariff as being the produce or manufacture of the United Kingdom that there shall be a declaration to the following effect:—

(1) That the said invoice is in all respects true and correct;

(2) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in the United Kingdom;

(3) As regards those articles only partially produced or manufactured in the United Kingdom:—

(*a*) That the final process or processes of manufacture have been performed in the United Kingdom;

(*b*) That the expenditure in material of British production and / or British labour (*calculated subject to the qualification hereunder*) in each and every article is not less than one-fourth of the *factory or works cost* of such article in its finished state;

(4) That in the calculation of such proportion of British production or British labour none of the following items has been included or considered:—

Manufacturer's profit or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition;

Cost of outside packages or any cost of packing the goods thereinto;

Any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

5. With regard to any bottles, flasks, or jars being containers of goods mentioned in the invoice, that such bottles, flasks, or jars are of British manufacture, and if purchased from bottle exchanges have distinctive marks or features which enable the certifier to certify to their British origin.

(If clause 5 cannot be certified to, the certifier should strike it out.)

Alternative Form of Certificate:

When the facts allow of the exporter so declaring, the following abridgments may be made in the above Form of Certificate:—

(*a*) Clauses 3 (*a*) and (*b*) and 4 may be omitted, and clause 2 altered to read—"That every article mentioned in the said invoice has been wholly produced or manufactured in the United Kingdom." (Clause 5 then becomes clause 3.)

(*b*) When the invoice covers no goods put up in bottles, flasks, or jars, clause 5 and footnote thereto may be omitted.

INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

[NOTE.—Further information as to the exact Forms of the Certificates of Origin required for the entry of goods under the British Preferential Tariff into the Commonwealth of Australia may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

With regard to the manufacture of goods in the United Kingdom, provided the conditions prescribed have been complied with, preferential treatment will be accorded to goods the manufacture of which has been partly effected outside the United Kingdom, on condition that the goods have been subjected to their finishing processes in the United Kingdom, and that the total British labour, calculated in accordance with the provisions set out in these explanatory notes, represents not less than one-fourth of the works cost of the goods.

Goods will be admitted under the preferential tariff rate if the whole of the manufacturing processes have been performed in the United Kingdom, notwithstanding that the proportion of value of British labour is less than that prescribed for goods partially manufactured in the United Kingdom.

The goods must be shipped from the United Kingdom direct to Australia.

The following are the principal items which may be regarded as properly inclusive under the heading of labour :—

(1) Raw materials of purely British origin.
(2) Manufacturing wages.
(3) Factory expenses, including proportion of fuel, supervision, &c.
(4) Inside containers.

The following may *not* be included as labour :—

(1) Foreign material entering into the composition of the goods.
(2) Outside packages including zinc linings and tarred paper, in which goods are ordinarily exported.
(3) Expenses incurred in placing goods in the outside packages.
(4) Manufacturer's or exporter's profit, or the profit or remuneration of any trader, broker, agent or other person dealing in the article in its finished manufactured condition.
(5) Carriage, insurance, &c., from place of production or manufacture to port of shipment.
(6) Oversea freight.
(7) Oversea insurance.
(8) Dock dues.
(9) Agents' or other charges for or after exportation.

Goods which, after shipment in the United Kingdom, have entered into the commerce of, or been subjected to, any process of manufacture in any other country are *not* entitled to entry at preferential rates.

When goods, after shipment in the United Kingdom have been transhipped at any port outside the United Kingdom, satisfactory proof must be produced that the conditions in these respects have not been infringed. "Transhipped" in this connection is to be interpreted in its definite sense, *i.e.*, transfer from one vessel to another for the purpose of the carriage of goods to their destination. Such transfer need not necessarily be direct—the goods may be landed if the landing is solely for transhipment, but it is essential that the goods must, during the whole time, be in the course of carriage to Australia. Goods landed for any other purpose than for transfer to another vessel (even if held in bond) cannot be regarded as having been transhipped.

Australian Industries Preservation Acts, 1906-10.

By the "Australian Industries Preservation Act. 1906" (No. 9 of 1906), as amended by Acts Nos. 5 of 1908, 26 of 1909, and 26 of 1910, it is provided that the importation of goods may be prohibited or restricted if they enter into unfair competition with Australian industries, the preservation of which, in the opinion of the Comptroller-General of Customs or a Justice of the High Court, as the case may be, is advantageous to the Commonwealth, having due regard to the interests of producers, workers, and consumers.

[A Bill was introduced in the Commonwealth House of Representatives on the 5th June 1914 to make certain amendments in the provisions of the above-mentioned Acts.]

INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

Reciprocal Agreement with South Africa.

By the "Customs Tariff (South African Preference) Act, 1906" (No. 17 of 1906), which came into force on October 1st, 1906, provision is made for the preferential treatment of certain goods imported from, and the produce or manufacture of, any of the British South African Colonies or Protectorates which were included within the South African Customs Union. The following is a complete list of the articles, the produce of South Africa, accorded preference, with the rates of duty leviable thereon, on importation into the Commonwealth of Australia, under the above-mentioned Act of 1906* :—

Articles.	Preferential rates of duty under the South African Preference Act of 1906.*
Angora hair and unset diamonds	Free.
Butter and cheese - *per lb.*	2¼*d.*
Confectionery, n.e.i., including bon-bons and mixed packets of confectionery, containing trinkets (gross weight), sugar candy, cachous, and fruits, crystallized or candied - *per lb.*	1½*d.*
Fodder - *per* 100 *lbs.*	1*s.* 10½*d.*
Hay and chaff - *per cwt.*	9*d.*
Grain :—	
Oats - *per* 100 *lbs.*	1*s.* 1½*d.*
Wheat - "	1*s.* 1½*d.*
Maize - "	1*s.*
Bran - "	9*d.*
Flour - "	1*s.* 10½*d.*
Jams and jellies - *per lb.*	1⅛*d.*
Leather, n.e.i., including Green-hide for belting purposes *ad valorem.*	11¼ %
Machinery :—	
(A) Agricultural, horticultural, and viticultural machinery and implements, n.e.i., including shares and plough plates cut to shape, horse gears, and road-making ploughs, scoops, horse road rollers, and machines - *ad valorem*	9⅜ %
(B) Mining machinery, n.e.i. - *ad valorem*	9⅜ %
Meats, fish, poultry, and game :—	
Fresh, smoked, or preserved by cold process - *per lb.*	¾*d.*
Potted or concentrated, including extracts of and Caviare *ad valorem*	15 %
Preserved in tins or other air-tight vessels, including the weight of the contents - *per lb.*	1⅛*d.*
Preserved fish in tins or other air-tight vessels, including the weight of liquids - *per lb.*	¾*d.*
N. E. I. - *per cwt.*	3*s.* 9*d.*
Milk, preserved - *per lb.*	¾*d.*
Timber, viz. :—	
(A) Architraves, mouldings, and skirtings of any material *per* 100 *lineal feet*	3*s.* 9*d.*
(B) Timber, dressed, n.e.i. - *per* 100 *super feet*	2*s.* 3*d.*
(C) Timber, undressed, n.e.i., in sizes of 12 in. × 6 in. (or its equivalent) and over - *per* 100 *super feet*	6*d.**

* Provision is further made under Act No. 13 of 1908 that—

(i) No higher duty shall be payable under the above South African Preference Act than under the General Tariff provided for in Act No. 7 of 1908; and

(ii) that no duty shall be payable under the South African Preference Act on goods which are free of duty under the General Tariff, on importation into the Commonwealth.

Under this proviso, the duty on "timber undressed, n.e.i., in sizes of 12-in. by 6-in. (or its equivalent) and over," is reduced from 9*d.* per 100 super. feet (as provided by the South African Preference Act of 1906) to 6*d.* per 100 super. feet.

INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

Articles—*cont.*	Preferential rates of duty under the South African Preference Act of 1906.*
Timber—*cont.*	
(D) Timber, undressed, being Oregon, in sizes of 12 in. × 6 in. (or its equivalent) and over - - - *per* 100 *super. feet*	4½*d.*
(E) Timber, undressed, n.e.i., in sizes of 7 in. × 2½ in. (or its equivalent) and upwards, and less than 12 in. × 6 in. (or its equivalent) - - - - - *per* 100 *super. feet*	1*s.* 1½*d.*
(F) Timber, undressed, n.e.i., in sizes less than 7 in. × 2½ in. (or its equivalent) - - - - - *per* 100 *super. feet*	1*s.* 1½*d.*
(G) Laths - - - - - - - *per* 1000	3*s.* 9*d.*
(H) Palings - - - - - - - ,,	11*s.* 3*d.*
(I) Pickets, dressed - - - - - *per* 100	3*s.*
(J) Pickets, undressed - - - - - ,,	9*d.*
(K) Shingles - - - - - - *per* 1000	2*s.* 3*d.*
Doors of wood :—	
(L) 1¾ in. and over - - - - - - *each*	5*s.* 7½*d.*
(M) Over 1½ in. and under 1¾ in. - - - - ,,	3*s.* 9*d.*
(N) 1½ in. and under - - - - - - ,,	2*s.* 7½*d.*
Fish, dried - - - - - - - *per cwt.*	2*s.* 8*d.*
Fruits and vegetables, viz. :—	
Fruits, dried, viz. :—	
Currants - - - - - - - *per lb.*	1*d.*
Dates - - - - - - - ,,	½*d.*
Raisins and other, including peel and ginger, preserved (not in liquid) - - - - - - *per lb.*	1½*d.*
Fruits, n.e.i. - - - - - - -	Free.
Bananas - - - - - - - -	Free.
Feathers :—	
Dressed - - - - - - *ad valorem*	20 %
Undressed - - - - - - ,,	10 %
Spirits, viz. :	
(A) Spirits† and spirituous compounds, n.e.i., when not exceeding the strength of proof *per gallon*	Rates equal to rates of excise duty for the time being in force increased by 2½ %
(B) When exceeding the strength of proof *per proof gallon*	
Tobacco, viz. :—	
(A) Manufactured, including the weight of tags, labels, and other attachments - - - - - - *per lb.*	2*s.* 6*d.*
(B) Unmanufactured - - - - - - ,,	2*s.* 6*d.*
Sugar, viz. :—	
The produce of sugar-cane :—	
Produced solely by white labour - - - *per cwt.*	4*s.*
Produced wholly or partly by black labour - - *per cwt.*	5*s.*

* *See* note * on the previous page.

† Case spirits, in cases of two gallons and under, to be charged as two gallons; over two gallons and not exceeding three gallons, as three gallons; over three gallons and not exceeding four gallons, as four gallons; and so on.

INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

Articles—*cont.*	Preferential rates of duty under the South African Preference Act of 1906.*
Wine, fermented (other than sparkling), including medicinal or medicated and Vermouth, viz.;—	
In bottle - - - - - - *per gallon*†	3*s.*
Other - - - - - - - "	2*s.*
Containing more than 35 per cent. of proof spirit for each 1 per cent. of proof spirit over 35 per cent. up to and including 40 per cent. additional - - - - - - - *per gallon*	3*d.*
Containing more than 40 per cent. of proof spirit - *per gallon*	10*s.* 3*d.*
[NOTE.—Provision was also made at the same time by the South African Governments which belonged to the South African Customs Union whereby the products of the Commonwealth of Australia are accorded preference similar to that granted to goods—the produce or manufacture of the United Kingdom—on importation into British South Africa.]	

Commerce Act, 1905, and Regulations thereunder

By the "Commerce (Trade Descriptions) Act, 1905" (No. 16 of 1905), which came into force, by Proclamation, on June 8th, 1906, it is provided, *inter alia*, that the importation of goods to which a false trade description is applied is *prohibited*, and, further, that regulations may be issued prohibiting the importation into the Commonwealth of Australia of any specified goods, unless there is applied to them a "trade description" of such a character, relating to such matters and applied in such manner, as is prescribed.

The Regulations applicable to the "trade description" of *imports* are laid down in Part II. of the "Commerce Regulations, 1913" (Statutory Rules No. 347 of 1913), as follows:—

TRADE DESCRIPTION OF IMPORTS.

Conditional Prohibition of certain Imports.

1. The importation of the goods enumerated in the following regulation is *prohibited* unless there is applied to such goods a "trade description" in accordance with this Part.

Imports to which a Trade Description must be applied.

2. The goods to which the foregoing regulation applies are as follows:—
   (*a*) Articles used for food or drink by man, or used in the manufacture or preparation of articles used for food or drink by man;
   (*b*) Medicines or medicinal preparations for internal or external use;
   (*c*) Manures;
   (*d*) Apparel (including boots and shoes), and the materials from which apparel is manufactured;
   (*e*) Jewellery;
   (*f*) Agricultural seeds; and plants.

Trade Description—General Requirements.

3. The "trade description" to be applied in accordance with this Part shall comply with the following provisions:—
   (*a*) It shall be in the form of a principal label or brand affixed in a prominent position and in as permanent a manner as practicable to the goods, or where affixture to the goods is impracticable, to the coverings containing the goods; and
   (*b*) It shall contain in prominent and legible characters a true description of the goods, and the name of the country or place in which the goods were made or produced; and
   (*c*) In cases where any weight or quantity is set out, it shall specify whether the weight or quantity so set out is gross or net.

* *See* note * on page xiv.

† Six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

Trade Description—Additional Requirements in Certain Cases.

4.—In the case of the following goods, the trade description shall, *in addition*, comply with the following provisions:—

(*a*) In the case of articles used as *food or drink by man*, or used in the preparation of articles used as food or drink by man, and containing any deleterious or preservative substance, the trade description shall include a statement setting forth that the articles contain the deleterious or preservative substance, and in the case of preservative substances, the amount thereof per pint or pound weight of the goods.

(*b*) In the case of *foods for infants*, if the food is not suitable for general use for infants under the age of six months, the trade description shall include, in legible characters and conspicuously displayed, the following words, namely, "Not suitable for infants under the age of six months."

(*c*) In the case of *milk*, the trade description shall describe the milk as Condensed Milk, Concentrated Milk, or Dried Milk, as the case requires.

(*c a*) In the case of condensed skimmed milk or condensed separated milk, the trade description shall include the words "Condensed Skimmed Milk unfit for Infants," or "Condensed Separated Milk unfit for Infants," printed in bold-faced Sans-serif type, of not less size than 12-point face measurement; the said words shall form the first words of the label; no other words shall be written on the same line or lines. Additionally, there shall be printed across the face of the whole of the label, in a diagonal line, and in a transparent red colour, the words "Skimmed Milk," in bold-faced Sans-serif capital type of not less size than 48 points face measurement.

(*d*) In the case of *fresh or dried fruit*, the trade description shall set out its condition as to cleanness and freedom from disease.

(*e*) In the case of *medicines and medicinal preparations prepared ready for internal use*, and containing more than 17·5 per cent. by volume of proof spirit (equivalent to 10 per cent. by volume of ethyl alcohol) the trade description shall include a statement setting out the percentage, by volume, of proof spirit contained in the goods.

(*f*) In the case of medicines and medicinal preparations for internal or external use, if the goods contain any of the following drugs or poisonous chemical derivatives thereof, viz.:—

Free iodine or chemical compounds containing iodine or bromine excepting iodoform and its substitutes; or

Poisonous compounds of antimony, arsenic, barium, bismuth, copper, lead, and mercury; or

Yellow phosphorus, hydrocyanic acid, and poisonous cyanides; or

Chloral, dormiol, isopral, acetone-chloroform (chloretone), dionin, heroin, paraldehyde, sulphonal, trional, tetronal, veronal, proponal, bromural, neuronal, or any other natural or synthetic hypnotic substance; or

Anilides, phenetidines, or pyrazolones, such as acetanilide, phenacetin, phenazone, or other derivatives of anilines, aminophenols, or quinolines, or other preparations possessing analgesic or antipyretic properties; or

Any drugs of vegetable origin being or containing poisonous alkaloids, poisonous glucosides, or other poisonous principles; or

Adrenaline, or its substitutes; chloroform, nitro-glycerin; or

Carbolic acid, cresols, guaiacol, creosol, naphthols, resorcin, hydroquinone, pyrogallic acid; or

Cantharides, cotton root, ergot, oil of pennyroyal, oil of rue, oil of savin, oil of tansy, oil of parsley, or any emmenagogue or reputed abortifacient substance; or

Para-phenylenediamine, or similar irritant organic bases;

the trade description shall include an explicit statement to such effect, setting out, in regard to any substance specifically named in this list, such specified name of the substance, or, in the case of any substance included but not specifically named in this list, the name most commonly applied to the substance in the English language in the pharmacopœias of Great Britain and the United States of America, or in the British Pharmaceutical Codex, or other recognised authority, and also the quantity or proportion of the drug present in the goods.

INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

(*f a*) In the case of liniments or veterinary medicines, if the goods contain methylated spirits the trade description shall include a statement setting out in clear and prominent characters, and in the following form, the percentage of such substance contained in the goods, viz., "This preparation contains* per cent. of alcohol by volume in the form of methylated spirits."†

(*f b*) In the case of cultures and preparations of bacteria, yeasts and similar micro-organisms, intended for medicinal, prophylactic, or therapeutic purposes, or for use as or in the preparation of articles of food or drink for man, the trade description shall include a statement as to the freedom of the culture or preparation from extraneous disease-producing micro-organisms, and also a statement as to the date up to which the culture or preparation will remain active.

[In cases where the maximum period of activity cannot be stated, a period within the time of probable activity should be given. (Customs Order 1,535, dated 13th March 1912.)]

(*g*) In the case of *manures* the trade description shall be indelibly branded upon the bags or other coverings, and shall include a statement of the name and percentage of each principal active constituent of the manure in terms of one or more of the following, as the case requires, viz.:—Nitrogen, Available Phosphoric Acid (P_2O_5), and Potash (K_2O).

(*h*) In the case of articles of *apparel*, the trade description shall state the nature of the principal material of which the articles are made.

Where articles of apparel are manufactured of fibrous material containing not more than 10 per cent. of fibre other than the preponderating fibre, the name of the preponderating fibre (*e.g.*, "Wool") may be used to indicate the nature of the material. In other cases, the trade description shall set out the names of the principal fibres present in the material, or, alternatively, describe the material as being made of the preponderating fibre "and Other Fibres" (*e.g.*, "Wool and Other Fibres").

(*i*) In the case of *piece goods* intended for or commonly used in the manufacture of articles of apparel the trade description shall specify the names of the principal fibres of which the material is composed.

Where the material does not contain more than 10 per cent. of fibre other than the preponderating fibre, the name of the preponderating fibre may be used in the trade description to indicate the nature of the material. In other cases the trade description shall set out the names of the principal fibres present in the material, or, alternatively, describe the material as being made of the preponderating fibre "and Other Fibres" (*e.g.*, "Wool and Other Fibres"). In cases where any substance (other than ordinary dressing) has been used in the preparation or manufacture which has the effect of loading or weighting the material, the word "Loaded" or "Weighted" shall also be included in the trade description.

(*j*) In the case of *boots and shoes* manufactured wholly or partly from leather or any imitation thereof, the trade description shall set out the principal material from which they are made, and unless the soles are solid leather, without admixture or addition other than ordinary fillers of cork or of waterproofed felt, shall state the nature of the admixture or addition, and a statement of the material or materials composing the sole shall, in addition, be conspicuously, legibly, and indelibly stamped upon or impressed into the outer surface of the sole of each boot or shoe.

[In the case of boots and shoes with heels composed of pulp, except for a thin outer strip of leather, the "trade description" must include a statement to that effect, *e.g.* "Pulp and Leather Heel." (Customs Order No. 1,516 of 1912.)]

(*k*) In the case of *leather* containing any loading of any mineral or other weighting substance, the trade description shall include a statement setting out the name of each loading substance contained in the leather, and the percentage thereof.

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* Quantity to be stated.

† Under the provisions of the "Spirits Act, 1906," it is an offence to sell or have in one's possession any medicine containing methylated spirits, other than liniments for veterinary medicines.

INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

Provided that the following shall not be deemed to be loading substances within the meaning of this regulation :—

In the case of sole leather—glucose and sugar to the extent of not more than 3 per cent. taken together, and fats and oils to the extent of not more than 5 per cent. taken together ; and

In the case of leather other than sole leather—glucose and sugar to the extent of not more than 3 per cent. taken together, and fats and oils used in the manufacture and preparation of the leather.

[NOTE.—A Proclamation, dated 23rd May 1912, has been issued under the Customs Act, 1901-1910, prohibiting the importation of any leather, or manufactures thereof, when for human wear, containing any proportion of barium sulphate, or other barium compounds.]

(*l*) In the case of *gold jewellery*, the carat quality shall be conspicuously set out in the trade description applied to the goods, and shall also, where practicable, be legibly stamped or engraved upon each article.

In the case of *jewellery wholly or partly covered by gold*, the words "rolled gold," "gold cased," "gold plated," or "gilt" as the case requires shall be conspicuously set out in the trade description applied to the goods, and shall also, where practicable, be legibly stamped upon each article.

In the case of *silver jewellery* not marked with a British hall-mark, the degree of millesimal fineness (*e.g.*, "·925 fine") shall be conspicuously set out in the trade description applied to the goods, and the number indicating such degree of millesimal fineness shall also, where practicable, be legibly stamped or engraved upon each article.

In the case of *jewellery* which, *not being gold or silver, nor coated with gold or silver*, is coloured to represent gold or silver or gold and silver, the words "imitation jewellery" shall be conspicuously set out in the trade description applied to the goods, and the word "imitation" shall also, where practicable, be legibly stamped upon each article.

[Under sec. (*f*) of a General Order (No. 1551) it is stated that with regard to imitation gold or silver, the terms "gold" or "silver," or any terms which would suggest in any degree the real article (as "American gold," "German silver," "silveroid," "albo-silver," &c.) cannot be applied to goods other than of gold or silver, without the word "imitation," or a qualification plainly indicating the true nature of the article. The term "nickel silver" may for the present be accepted when applied to articles made of an alloy known as "nickel silver." Under Customs Order (No. 1,596), dated 3rd October 1912, it is stated that, for the purposes of the Commerce Act, articles of jewellery simply coated with silver must be stamped "imitation," and also described as such.]

(*m*) In the case of *agricultural seeds*, the trade description shall state the names of the seeds and their condition as to soundness, cleanness, and newness.*

(*m a*) These regulations shall not apply to small packets of seeds received by post, or to seeds imported otherwise than as merchandise.

(*n*) In the case of *plants*, the trade description shall state the names of the plants and their condition as to freedom from or affection by any disease or pest.

5. The importation of the under-mentioned goods which do not comply with the standards set out is prohibited unless the "trade description" applied to the goods includes in bold and legible characters the matters and the extent to which the goods do not comply with the standards applicable thereto :—

"Butter" : butter shall contain only—

No fat other than butter fat ;

Not more than 16 per cent. of water, 3 per cent. of casein, 0·5 per cent. of boric acid, 4 per cent. of salt ;

Not less than 82 per cent of butter fat ;

Any colouring matter deemed by the Minister to be harmless.

* Trade descriptions as to soundness, cleanness, and newness are to be interpreted as follows :—"Sound"—as indicating freedom from "disease" (as defined on next page) and from damage or decay. "Clean"—as indicating freedom from seeds other than those named in the trade description, and from other foreign substances such as chaff, stalks, soil, &c. "New"—as indicating that the seed has been gathered during the immediately preceding harvest time in the country or place named in the trade description.

INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

"Cheese": cheese shall not contain any foreign matter other than rennet, salt, or colouring matter deemed by the Minister to be harmless.

"Concentrated Milk": concentrated milk shall be pasteurised milk which is concentrated by any process whatever, and not subsequently sterilised; it shall contain not less than 9 per cent. of butter fat and 24 per cent. of milk solids not fat, and no foreign substance other than 0·5 per cent. of boric acid.

"Condensed Milk": condensed milk shall be milk which is condensed or concentrated by any process whatever, with or without the addition of cane sugar; when containing such sugar, it shall also contain not less than 9 per cent. of butter fat, and 22 per cent. of milk solids not fat, or, when not containing such sugar, shall contain not less than 8 per cent. of butter fat and 20 per cent. of milk solids not fat.

"Cream": cream shall contain not less than 35 parts per cent. of milk fat. It shall not contain any foreign substance.

"Dried Milk": dried milk shall be milk from which the water has been removed by a process of heating, without the addition of any extraneous matter, and which, when dissolved in or treated with water, according to any directions supplied by the maker or vendor thereof, produces milk as defined in this Schedule.

"Honey": honey shall be the ripened, unfermented honey of bees; it shall not contain any foreign matter.

"Meat Extract" or "Meat Essence": meat extract or meat essence shall be the extract or essence of meat which has been obtained from the flesh of cattle or sheep, by extraction, expression or concentration; it shall contain the protein of flesh but no extract of yeast or other foreign substance except salt and condiments.

"Milk": milk shall be the milk of cows, whether mixed or not; it shall contain not less than 3 per cent. of butter fat, nor less than 8·5 per cent. solids not butter fat.

"Sterilised cream": sterilised cream shall be cream sterilised by heat and subsequently protected from contamination; it shall contain not less than 25 parts per cent. of milk fat; it shall not contain any foreign substance.

In these Commerce Regulations, unless the contrary intention appears, the following definitions are given:—

"Coverings" means all the principal coverings in which goods are contained, and in which such goods are usually sold wholesale or retail.

"Disease," in relation to fruit, plants, seeds, maize, or potatoes, means any abnormal condition of or in such goods, whether consisting of the presence of, or caused by or due to the operations, development, growth, or decay of, any insect or fungus, and also, in relation to fruit, includes the condition known as "bitter pit."

"Food" and "drink" include every article used as food or drink by man other than drugs and water.

"Gold-plated" and "gilt" mean coated with gold by the electric process, or by any other process which results in a covering of gold of a quality and thickness other than that defined for rolled gold or gold-cased goods.

"Leather" means leather intended for or usually employed in the manufacture of boots, shoes, and other apparel.

"Manures" includes all substances intended for or commonly used as fertilisers of the soil, except farm-yard or stable manures and crude materials for the manufacture of manures.

"Plants" includes every part of any plant (except the seed) intended for planting or purposes of propagation.

"Rolled-gold" and "gold-cased" mean material consisting of a base metal covered by mechanical means with a shell or covering of gold of such quality and thickness as will effectively protect the underlying base metal from the action of pure nitric acid sp. gr. 1·42 at 60 deg. Fahr.

"Sole" in relation to boots and shoes means all that part of the boot or shoe which in use is under the foot of the wearer, except only the thin slip of leather, paper or the like, which is affixed to the upper surface of the inner sole.

"Sound" and "soundness" have relation to freedom from disease (as defined above), and from damage, or decay.

These regulations shall not apply to *ships' stores* brought to or shipped in Australia.

By section 10 of the Commerce Act of 1905 it is provided that the importation of all goods to which a *false* trade description is applied is *prohibited*, and the goods shall, if imported, be forfeited—provided that the Comptroller-General of Customs (or on appeal from him, the Minister of Trade and Customs) may, if he is satisfied that any goods which have been seized as forfeited were not knowingly imported in contravention

Commonwealth of Australia—*cont.*

of the above-mentioned Act, permit the importer to correct the false trade description, and may, when the correction has been made to his satisfaction, order the release of the goods, subject to the payment by the importer to the Customs of the expenses of the seizure, and thereupon the forfeiture shall be remitted.

[NOTE.—Numerous decisions under the Commerce Act and Regulations thereunder have, from time to time, been issued by the Commonwealth Department of Trade and Customs, the principal of which have been notified in the "Board of Trade Journal," which is issued weekly, and may be obtained, either directly or through any bookseller, from the usual sources (price 3*d.* per copy).]

Territory of Papua.

The following articles may be imported *free of duty* :—

(i) Naval and Military stores imported for the service of the Colonial Governments or for the use of His Majesty's Land and Sea Forces.

(ii) Goods, the property of the Territory and the Commonwealth of Australia (Customs Ordinances Nos. 34 of 1909 and 16 of 1913).

The importation of the following goods is *prohibited* :—

(i) All goods having thereon or therewith any false suggestion of any warranty, guarantee, or concern in the production or quality thereof by any persons, public officials, Government, or country.

(ii) Goods manufactured or produced wholly or in part by *prison labour*, or which have been made within or in connection with any prison, gaol, or penitentiary.

If any articles are imported in a bag, in packages, box, tin, jar, bottle, &c., marked or labelled or commonly sold as containing, or commonly reputed to contain, a specific quantity of such article, such bag, package, &c., shall be deemed, as against the importer, to contain such specific quantity.

Dominion of New Zealand.

The following articles may be imported *free of duty* :—

(i) All goods being the property of the Crown in respect of the Government of New Zealand; also all goods being the property of the Governor and not imported by him for the purpose of sale (*sec.* 141 of the "Customs Act, 1913").

(ii) Small samples of the bulk of any goods subject to the control of the Customs under conditions prescribed by regulations (*sec.* 142 of the "Customs Act, 1913").

(iii) Official supplies for Consular Officers of countries where a similar exemption exists in favour of British Consuls.

(iv) Such articles and materials as may from time to time be specified by the Minister as being suited only for, and to be used solely in, the fabrication of goods within New Zealand.

(v) Articles, being exhibits for public display only in public museums, whether purchased under bond or directly imported by, or for presentation to museums, upon declaration that such goods will not be sold or otherwise disposed of in New Zealand without payment of any duty which may be payable.

(vi) Regalia, emblems, certificates, almanacs, and banners, being the property of any registered society or branch (*sec.* 98 (2) of the "Friendly Societies Act, 1909").

The importation of the following articles is *prohibited* :—

(i) Articles to which a false trade description has been applied (secs. 82 and 96 of the "Patents, Designs, and Trade Marks Act, 1908)."

The following regulations having been made under sec. 96 of the above-mentioned Act of 1908 :

(1) Goods prohibited to be imported for having applied to them forged trade marks, false trade descriptions, or marks, names or descriptions otherwise illegal, which upon examination are detected by the Officers of Customs are to be detained by them without the requirement of previous information.

INTRODUCTORY NOTES—*continued.*

Dominion of New Zealand—*cont.*

(2) In giving information with a view to detention an informant must fulfil the following conditions, viz.:

(*a*) He must give to the Collector of Customs notice in writing, in prescribed form, of expected importation, stating—

The number of packages expected, as far as he is able to state the same;

The description of the goods by marks or other particulars sufficient for their identification;

The name of the importing ship;

The manner in which the goods infringe the Act;

The expected day of the arrival of the ship.

(*b*) He must give the Collector such security by bond or otherwise as the Collector deems necessary to re-imburse the Minister for all expenses and damages which may be incurred by reason of the examination of such goods, or of the detention thereof, or of any subsequent proceedings which may arise therefrom. The bond or other security may be general or special, and in such form as the Minister may prescribe, and shall, except by special permission of the Collector, be given prior to the examination or detention of any such goods.

(3) If the required security is not duly given, or if upon examination of such goods the Collector is satisfied that there is no ground for their detention, they may be delivered. (Minister's Order, No. 1,076, dated 13th March 1914.)

(ii) Goods manufactured or produced wholly or in part by *prison labour*, or which have been made within or in connection with any prison, gaol, or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm, or corporation having a contract for the manufacture of such articles in such institutions, or by any agent of such person, firm, or corporation, or when such goods were originally purchased from or transferred by any such contractor. (Proclamation of July 27th, 1908.)

(iii) Every article the sale of which in New Zealand would be an offence against the Sale of Food and Drugs Act, 1908 (Customs Act, No. 63 of 1913).

A *drawback* of the duty paid is allowed on goods imported into New Zealand on their exportation, in such cases, to such amount, on such conditions, and with such restrictions as are prescribed by regulations (sec. 157 of the Customs Act No. 63 of 1913).

The regulations prescribe that a drawback of the full duty paid on importation is allowed on all goods, except as hereinafter stated, when re-exported from New Zealand, and on the exportation of goods which are partially composed of duty-paid imported materials a drawback of the full duty paid on such materials is granted.

No drawback of duty is allowed on second-hand goods, spirits, cordials, liqueurs, bitters, tobacco, cigars, cigarettes, snuff, opium, wine, coffee (ground), chicory, spices, perfumery and jewellery, nor is drawback allowed on any goods which are of less value than the amount of drawback claimed in respect thereof.

For the drawbacks allowed on sugar contained in jam, preserved fruit, condensed milk and candied peel manufactured in New Zealand, *see* under "Sugar" in the body of this Return.

British Preferential Tariff.

The New Zealand Tariff Act, No. 15, of 1907,* which, for the most part, was consolidated with the Reciprocity Acts of 1903, 1906, and 1907, by Act No. 35 of 1908, provides, with effect from July 17th, 1907,† for the imposition of *additional* duties on certain goods imported into New Zealand which are *not* the produce or manufacture of some part of the British Dominions, and thereby preferential treatment is accorded to such articles as are the produce or manufacture of some part of the

BRITISH DOMINIONS.

Various articles—the produce of the British Dominions—are accorded preferential treatment by the imposition of *additional* duties on similar articles of foreign production, as shown in the body of this Return.

* Preferential treatment was previously accorded to certain goods, the produce or manufacture of some part of the British Dominions under Act No. 78 of 1903, with effect from 16th November 1903.

† The Act provided that the additional duties were not to be imposed on some articles until the 1st April 1908.

INTRODUCTORY NOTES—*continued.*

Dominion of New Zealand—*cont.*

The Act provides that preferential treatment will not be accorded to *British* goods unless there is produced to the Collector of Customs an invoice of the goods, having written or printed thereon a certificate signed by the sender or consignor in prescribed form stating that the articles are *bonâ fide* the produce or manufacture of some part of the British Dominions. No such invoice must relate to any goods other than those to which the certificate refers. In addition to the particulars required to be given on the entry of dutiable goods, the importer or his agent shall state, to the best of his knowledge, information, and belief, the country of which such articles are the produce or manufacture, and shall satisfy the Collector, by declaration or otherwise, of the truth of such statement. In the case of parcels sent by post or through a forwarding agency, the Collector may dispense with the certificate required, if satisfactory evidence is produced that the goods are the produce, &c., of the British Dominions.

Regulations for entry of Goods under the British Preferential Tariff.

The Customs Regulations for carrying into effect the provisions of section 6 of the Customs Duties Act, No. 35 of 1908, respecting the Preferential Tariff are laid down in an Order in Council dated 5th June 1912, as amended by an Order in Council dated 1st July 1913, and are as follows :—

1. The classes of goods which shall be deemed to be the produce or manufacture of the British Dominions for the purposes of the said Act shall be the following :—

(*a*) Goods wholly the produce of the British Dominions.

(*b*) Goods wholly manufactured within the British Dominions from materials produced in such Dominions.

(*c*) Goods wholly manufactured within the British Dominions in which all manufacturing processes are performed in the British Dominions from unmanufactured raw material of foreign origin.

(*d*) Goods partially produced or partially manufactured in the British Dominions, provided that the final process or processes of manufacture have been performed in such Dominions, and also that the expenditure in material produced in such Dominions and [or] labour performed within such Dominions (calculated subject to the qualification hereunder) in each and every article is not less than one-fourth of the factory or works cost of such article in its finished state.

2. In the calculation of such proportion of produce or labour of the British Dominions none of the following items shall be included or considered : manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition ; cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

3. Goods landed in transit :—goods which after shipment from any part of the British Dominions have entered into the commerce of, or been subjected to any process of manufacture in, any foreign country shall not be deemed to be the produce or manufacture of the British Dominions.

4. In every case where, pursuant to section 6 of the said Act, the full duty under the said Act is payable on any goods owing to the non-production to the Collector of an invoice with the prescribed certificate written or printed thereon, and at the time of importation the importer alleges, and the Collector has reason to believe, that such goods are *bonâ fide* the produce or manufacture of some part of the British Dominions, and that such non-production is due to accident, the following provisions shall apply :—

(*a*) Any amount of duty so payable in excess of the duty payable upon the like goods being the produce or manufacture of some part of the British Dominions may be held by the Collector at the port of importation on deposit, pending the production of an invoice with the prescribed certificate written or printed thereon.

(*b*) Such deposit shall be returned to the importer if the invoice, with certificate as aforesaid, is produced within six months from the date of payment of the deposit, but otherwise the same shall be applied as duty payable under the said Act, unless other action is specially directed by the Minister of Customs.

It is prescribed in the Forms of Certificate of Origin which are required to be written or printed on invoices of all articles for entry under the Preferential Tariff when made

INTRODUCTORY NOTES—*continued.*

Dominion of New Zealand—*cont.*

and signed by an individual exporter personally or by a person other than an individual exporter that there shall be a declaration to the following effect :—

1. That the said invoice is in all respects true and correct.

2. That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in [*Name of part of British Dominions*], and is *bonâ fide* the produce or manufacture of that part of the British Dominions.

3. As regards those articles only partially produced or manufactured in that part of the British Dominions :—

(*a*) That the final process or processes of manufacture have been performed in that part of the British Dominions ;

(*b*) That the expenditure in material produced in the British Dominions and [or] labour performed within such Dominions (calculated subject to the qualifications hereunder) in each and every article is not less than one-fourth of the *factory or works cost* of such article in its finished state.

4. That in the calculation of such proportion of produce or labour of the British Dominions none of the following items have been included or considered : manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition ; cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into the Dominion of New Zealand may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

Application of New Zealand Tariff to Cook Islands.

The Customs Act No. 63 of 1913 provides that the New Zealand "Customs Duties Act, 1908," and the "Customs Act, 1913," shall be in force in the Cook Islands. It is also provided that all goods imported into the Cook Islands from New Zealand, whether the produce or manufacture of New Zealand or not, shall be admitted into the Cook Islands free of duty, unless otherwise provided for.*

Similarly goods imported from the Cook Islands may be admitted free of duty into New Zealand.

Reciprocal Agreement with South Africa.

Under the "New Zealand and South African Customs Duties Reciprocity Act, 1906" (No. 63 of 1906) as continued by Act No. 2 of 1907, provision is made for Customs Reciprocity between New Zealand and South Africa.

These Acts were consolidated under the Customs Duties Act of 1908 (No. 35 of 1908), but it was therein provided that no duty shall be levied on South African products higher than that leviable under this Act of 1908 on the same goods if they were the produce or manufacture of some other part of the British Dominions.

It is also provided in the Customs Duties Act No. 35 of 1908 that nothing contained therein shall be so construed or shall so operate as to conflict with the schedule of Customs duties and exemptions (as shown below) contained in the Order-in-Council of 7th January 1907, for the purpose of carrying into effect the reciprocal agreement with the South African Colonies—provided that no higher duty shall be levied on South African products than that which would be levied under the present Act of 1908 on similar goods, the produce of any other part of the British Dominions.

Under an Order-in-Council of January 7th, 1907, as amended by an Order-in-Council of March 31st, 1909, all goods (except spirits) the produce or manufacture of the Colonies and Territories which formed part of the South African Customs Union are accorded preferential rates of duty, with effect from January 1st, 1907, on importation therefrom into the Dominion of New Zealand.

The preferential treatment of South African products is continued by Act No. 2 of 1907 for an indefinite period (*i.e.*, until terminated by the Governor by Order-in-Council gazetted).

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* The Customs Act No. 63 of 1913 provides for the imposition of an *additional* duty of ½*d.* per lb. on sugar and of a duty of 10 % *ad valorem* on cotton (except calico), and linen piece goods, and piece goods of mixed cotton and linen, imported into the Cook Islands from New Zealand or elsewhere.

The Governor-in-Council is empowered to further amend or modify the New Zealand Tariff in its application to the Cook Islands.

INTRODUCTORY NOTES—*continued.*

Dominion of New Zealand—*cont.*

The following is a complete statement of the preferential rates of duty imposed on South African products imported into New Zealand :—

Articles.		Preferential rates of Import Duty on South African Products.
Feathers	*ad valorem*	15 %
Fish	*per lb.*	1½*d.*
Fruits—dried and green		Free.
Maize	*per* 100 *lbs.*	6*d.*
Sugar		Free.*
Tobacco, manufactured	*per lb.*	2*s.* 6*d.*
Tea (except tea in packets of 5 lbs. or over, net weight, free of duty)	"	1*d.*
Wines :		
Sparkling	*per gall.*	5*s.*
Other than sparkling	"	2*s.*
All other goods (except spirits)		3 % less than the duty which would otherwise be payable.†

Regulations have been made under Ministers' Order, No. 835 of 1907, notifying that in order that South African products may be entitled to the benefits of the above-mentioned Reciprocity Act, it must be certified in the Certificate of Origin, which is to be written or printed on the invoice, that the goods are *bonâ fide* the produce or manufacture of South Africa.

[NOTE.—Provision was also made, with effect from January 1st, 1907, by the South African Governments which belonged to the South African Customs Union whereby the products of New Zealand are accorded a preference similar to that granted to goods—the produce or manufacture of the United Kingdom—on importation into British South Africa.]

Fiji.

The following articles may be imported *free of duty* :—

(i) Goods imported into the Colony for the use of the present Governor thereof, or of the officer administering the government for the time being when the Governor is beyond the limits of the Colony, or for the use of the Army or Navy (Customs Regulations of 1881 as amended by Ordinance No. 10 of 1912).

(ii) Articles imported as the property of, and for the use of the Pacific Cable Board on allowance by the Governor in Council.

(iii) Coats of arms, flags, and other objects sent by their respective Governments for official use by Consuls.

(iv) Articles imported by the Western Pacific High Commission for official use.

(v) Packages, inside and outside, of wood, tin, glass, paper or other material in which are contained only articles liable to a specific rate of duty or articles exempt from duty or both and in which such articles are ordinarily and actually contained.

* A duty of 1*s.* 8*d.* per 100 lbs. is provided for under the Reciprocal Agreement with South Africa, but under section 8 of the New Zealand Customs Duties Act of 1908 it is provided that no higher duty shall be levied on South African products than that leviable on similar goods—the produce of any other part of the British Dominions. At the present time sugar is free of duty on importation into New Zealand.

† According to a Proclamation (No. 39 of 1909) issued by the *Natal* Government, the rates of duty leviable on "all other articles (except spirits)," the produce of British South Africa, imported into New Zealand, are for articles :—

Subject to *specific* rates - Not less than 25 % of any duty that may be leviable.
" *ad valorem* rates - 3 % *ad valorem* less than the duty which would otherwise be payable.

INTRODUCTORY NOTES—*continued.*

Fiji—*cont.*

The importation of the following articles is *prohibited* :—

Any articles or goods bearing names, brands, or marks purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom of Great Britain or any British Possession, such articles or goods not having been made by such manufacturers, and such names, brands, or marks not being accompanied by a statement (having equal prominence with such names, brands, or marks), showing the country in which such articles were produced or manufactured, or having thereon any words, writing, marks, brands, or lettering which would indicate that such goods or articles are British produce or British manufacture, such articles or goods being, as a matter of fact, the produce or manufacture of some country not being a portion of the British Empire (sec. 34 (11) of Ordinance No. 1 of 1895).

Where any article subject to specific duty is imported in any bag, box, tin, jar, bottle, or other package in which it is intended to be sold by retail and which is marked or labelled or commonly sold as containing a specific quantity of such article, such bag, &c., shall be deemed, as against the importer, to contain such specific quantity.

Goods subject to *ad valorem* rates of duty which are temporarily exported from the Colony for repairs or otherwise, shall be admitted to entry on being returned to the Colony at a duty calculated upon the cost of such repairs or upon such value as may be lawfully assessed, if satisfactory proof is produced to the Collector or other Officer of Customs of the exportation of the goods, and that the goods have not been absent from Fiji for more than one year from the date of exportation (Ordinance No. 9 of 1910).

A *drawback* of the duty paid on various articles (except tobacco, cigars, and cigarettes, jewellery, spirits, spirituous compounds, liqueurs, wine and opium) may be allowed on exportation, provided—

(1) That they are exported in as good and sound condition as when entered for duty;

(2) They have not been more than three years in the colony; and

(3) That their home consumption value is greater than the drawback claimed.
(Regulations of 14th May 1908.)

Falkland Islands.

The following articles may be imported *free of duty* :—

(i) All articles for the use of the Governor, Army or Navy.
(ii) Official supplies for the use of Consulates of countries where a similar exemption exists in favour of British Consulates.

Union of South Africa.

The following articles may be imported *free of duty* :—

(i) Animals bred in South Africa* imported *overland*.

(ii) Public stores imported or taken out of bond by, and *bonâ fide* for the sole and exclusive use of, the Government of His Britannic Majesty and of any Government belonging to the Union; provided that a certificate is delivered to the Customs Authorities, given under the hand of an officer approved by the Principal Officer of Customs, setting forth that any duty levied on such public stores would be borne directly by the Government; and provided further that no portion of such stores used or unused shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any persons not legally entitled to import the same free of duty without the consent of the Principal Officer of Customs and the payment of the duties to him by the officer so selling or disposing of such public stores at the rate leviable at the date of sale.

iii) Appointments and uniforms for the military, naval, or other forces of His Majesty, whether Imperial, Union, or Colonial.

(iv) Consular uniforms and appointments.

* The term "South Africa" for Customs purposes is to be taken to mean that part of South Africa south of the Zambesi River. (Union Customs Notice No. 25, dated 25th October 1911.)

INTRODUCTORY NOTES—*continued.*

Union of South Africa—*cont.*

The importation of the following goods is *prohibited*:—

(i) Goods which, being of foreign manufacture, bear the name, mark, or brands of manufacturers resident in the United Kingdom or any British Possession, or which, whether of foreign manufacture or not, bear marks contravening the provisions of any law in force in the Union relating to merchandise marks.

(ii) Prison-made and penitentiary-made goods.

(iii) All animals, articles, matter, or things the importation of which is from time to time prohibited by or under the authority of any law.

Goods mixed or made up of more then one article liable to duty and not chemically forming another distinct substance are chargeable with the full duty payable on the article charged with the highest rate of duty and as if such article formed the whole composition.

A *rebate* or refund of duty shall be allowed, under certain prescribed regulations, on—

(*a*) Goods, in respect of which duty has been paid on importation into the Union, on removal to German South-West Africa and to the Belgian Congo.

(*b*) Raw, semi-manufactured, or manufactured materials used in the manufacture of dynamite, and the like explosives, on its export from the Union.

(*c*) Boxes, wooden, imported into the Union in pieces or in shooks, put together therein, and re-exported as the containers of Union produce or manufactures.

(*d*) Goods (not being private wearing apparel or effects, food or drink or tobacco in any form) for the official or private use of all Consuls who are subjects of the Government represented by them, and are not engaged in any other business, profession, or occupation in the Union.

(*e*) Samples imported by commercial travellers or representatives of foreign business undertakings, on re-export from the Union.

[The samples must be re-exported within twelve months of the date of importation. Due notice must be given of intended shipment to the Collector of Customs at the place of export, and the original invoices must be produced.]

(*f*) Goods (not for consumption in the Union) imported by tourists, for their own personal use, on the export thereof.

[The goods must be re-exported within six months from the date of importation. Due notice must be given of intended shipment to the Collector of Customs, and proof must be produced of the original payment of duty.]

(*g*) Wines and spirits for the use of the Governor-General.

(*h*) Articles imported by the Commander-in-Chief of H.M.'s Imperial Military Forces stationed in the Union.

[An allowance at the rate of 5*l.* per annum for each member of H.M. Regular Military Forces stationed in the Union shall be paid in lieu of rebate on goods imported or taken out of bond (not being public stores) for use or consumption of such members.]

(*i*) Goods for the use of the members of H.M.'s Naval Forces.

(*j*) Soap and other like substances used in connection with the industry of wool-washing.

(Proclamation dated 3rd July 1914, and Regulations under Government Notice No. 1084 of 1914.)

British Preferential Tariff.

Provision is made in the Union Customs Tariff Act No. 26 of 1914,* which came into force on the 1st May 1914, for the preferential treatment of certain British goods by providing that a *rebate* of duty shall be granted upon various articles, the growth, produce, or manufacture of the

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imported therefrom into the Union of South Africa for consumption therein.

* Preferential treatment was previously accorded to certain British products imported into the Union of South Africa under the South African Customs Union Convention of 1906 (as amended by Protocol in 1908).

The Convention of 1906, which came into force on the 25th May 1906, superseded the Convention of 1903, which accorded, for the first time, preferential treatment to certain products of the United Kingdom on importation into the several Provinces now forming the Union of South Africa, Basutoland, Bechuanaland Protectorate and Southern Rhodesia from the 15th August 1903. The preference was accorded to similar products on importation into Swaziland from 11th October 1904, and into North-Western Rhodesia (Barotziland) from 1st December 1905.

Similar preferential treatment to that accorded to United Kingdom goods was extended to the products of the Dominion of Canada imported into the Customs Union from 1st July 1904, of the Commonwealth of Australia from 1st October 1906, and of the Dominion of New Zealand from 1st January 1907.

INTRODUCTORY NOTES—*continued.*

Union of South Africa—*cont.*

The Act also provided that a similar rebate to that granted to goods grown, produced, or manufactured in the United Kingdom on importation into the Union, shall be granted to goods which are grown, produced, or manufactured in any British Possession in which an equivalent rebate is allowed reciprocally in respect of goods imported into that Possession from the Union.

The particular British Possession in respect of which a rebate will be allowed shall be notified by the Governor-General by Proclamation in the "Gazette."

No information has, as yet, been received that any such Proclamation has been issued under the Tariff Act of 1914, but under the previous Customs Tariff Acts the reciprocating British Possessions were as follows :—

DOMINION OF CANADA.

COMMONWEALTH OF AUSTRALIA.

DOMINION OF NEW ZEALAND.

[According, however, to Customs decisions issued by the Union Government the products of such Possessions are still accorded preferential treatment similar to that granted to United Kingdom goods.]

The *rebates* that shall be granted are as follows :—

(*a*) On certain goods charged with *specific* rates of duty, a rebate of varying amount, for which, *see under* the various articles in the body of this Return.

(*b*) On certain goods liable to *mixed* rates of duty (*i.e.*, both specific and *ad valorem* rates), and also on all goods liable to *ad valorem* rates of duty only, a rebate of 3 % *ad valorem.**

Provided that—

(i) the manufactured goods in respect of which the rebate shall be allowed shall be *bonâ fide* manufactured in the United Kingdom or a reciprocating British Possession (as the case may be); and

(ii) in the event of any question arising as to whether any goods are entitled to any such rebate the decision of the Minister in whom the control of the Customs Department is vested, shall be final.

Regulations for entry of Goods under the British Preferential Tariff.

The Customs Regulations provide that no rebate will be allowed unless there is produced on importation, for the purpose of proving the country of origin of the goods, to the proper Customs officers,—

(*a*) A certificate by the suppliers or manufacturers, as the case may be, in prescribed form.†

(*b*) Such other or further evidence as such Officer of Customs may require, proving that the goods are *bonâ fide* grown, produced, or manufactured in the United Kingdom or a reciprocating British Possession.

The certificate shall be written, printed, or stamped on the invoice, or attached thereto.

If the certificate is not written, printed, or stamped on the invoice, such particulars of the goods must be shown on such certificate as will satisfy the Customs Officers of the identity of the documents.

It is provided in the Form of Certificate of Origin† prescribed to obtain the rebate of duty on British articles that there shall be a declaration to the following effect :

"That the articles included in the invoice are *bonâ fide* grown, produced, or manufactured in the United Kingdom, or of a reciprocating British Possession (as the case may be), and that a substantial portion of the labour of that country has entered into the production of every manufactured article included in the said invoice to the extent in each article of not less than *one-fourth* of the value of every such article in its present condition ready for export to the Union."

In the case of *postal packages* not exceeding 10*l.* in value, the contents of which are not merchandise for sale, a special certificate in prescribed form will be accepted if signed in the presence of a postal officer.

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* Consequently, goods subject to a duty of 15 % *ad valorem* would, if entitled to rebate, be liable to a duty of 12 % *ad valorem* only.

† When the certificate is signed by some person on behalf of a manufacturer or supplier, such person must state that he is duly authorised to do so.

INTRODUCTORY NOTES—*continued.*

Union of South Africa—*cont.*

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into the Union of South Africa may be obtained at the Office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

Special (or Dumping) Duties on under-valued Goods.

In the case of goods imported into the Union of a class or kind made or produced in the Union, if the export or actual selling price to an importer in the Union be less than the "true current value" (for definition, *see* Appendix I.) of the same goods when sold for home consumption in the usual and ordinary course in the country from which they were exported to the Union at the time of their exportation thereto, there may, in addition to the duties otherwise prescribed, be charged, levied, collected and paid on those goods on importation into the Union, a special Customs duty (or dumping duty) equal to the difference between the said selling price of the goods for export and the true current value thereof for home consumption, provided that the special Customs duty (or dumping duty) shall not in any case exceed 15 % *ad valorem.*

Additional Duties on Bounty-fed Goods.

When a bounty is granted in the country of origin on any goods, of a class or kind made or produced in the Union, an additional Customs duty equal to the amount of such bounty may be charged, levied, and collected upon the importation of these goods into the Union.

The goods in respect of which there may be charged, levied and collected any special (or dumping) Customs duty or any additional duty on bounty-fed goods shall be, from time to time, determined by the Governor-General and notified by him by Proclamation in the "Gazette."

Special Provisions as to Walvis Bay.

The Customs duties payable in respect of the importation of goods into the Union of South Africa shall not be payable in respect of goods imported into or through the Port or Settlement of Walvis Bay.

Customs Agreements with South African Territories.

The Customs Tariff Act No. 26 of 1914 provides that the Governor-General may enter in an Agreement with the Government of any Territory in South Africa, being a portion of the British Dominions or under the protection of the Crown, providing—

(*a*) That goods grown, produced, or manufactured in the Union shall be admitted into that Territory free of Customs duty, and that goods grown, produced, or manufactured in that Territory shall be admitted into the Union free of Customs duty;

(*b*) That one party to the Agreement shall collect on behalf of the other party the Customs duties imposed in respect of goods which, having been imported into its Territory, are removed into the Territory of the other party.

Every such Agreement shall provide that in the event of an Excise duty or surtax being imposed on any goods grown, produced, or manufactured in the Union or imported thereinto, a corresponding duty or surtax shall be levied on like goods, which, having been grown, produced, or manufactured in or imported into the Territory of the other party to the Agreement, are imported into the Union.

[No information has, as yet, been received that certain Customs Agreements entered into in 1910 between the Union Government and the various South African Territories and Administrations have been superseded or amended by any Customs Agreements made under the provisions of the Union Customs Tariff Act No. 26 of 1914.]

Customs Agreement with Basutoland, Swaziland, and Bechuanaland Protectorate.

Under a Customs Agreement of 1910, as subsequently amended by Protocols, entered into between the Government of the Union of South Africa and the Territories of

BASUTOLAND,

SWAZILAND, and the

BECHUANALAND PROTECTORATE,

it was provided that the Customs Union Tariff, as it then existed, should, subject to

INTRODUCTORY NOTES—*continued.*

Union of South Africa—*cont.*

certain provisos, be maintained between the contracting parties until altered by legislation enacted by the Union or the Territories.*

It was also provided under the above-mentioned Customs Agreement that there should be a free interchange of the products and manufactures of the Union and the Territories, with the exception of spirits and beer, the duties of Customs and Excise on which should be the same as those for the time being in force in the Union.

With regard to the adjustment of duties, which shall include any Customs or Excise duty (except on Union manufactures, spirits, or beer) and any surtax, between the parties to the Agreement, it was therein decided, that this should be determined on the basis laid down in Sec. 12 of the Schedule to the South Africa Act, 1909, provided that the adjustment should be made quarterly instead of annually, which reads as follows :—

"There shall be paid into the Treasury of the Union all duties of Customs levied on dutiable articles imported into and consumed in the Territories, and there shall be paid out of the Treasury annually, towards the cost of administration of each Territory a sum in respect of such duties which shall bear to the total Customs revenue of the Union in respect of each financial year the same proportion as the average amount of the Customs revenue of such Territory for the three completed financial years last preceding the taking effect of the Act bore to the average amount of the whole Customs revenue for all the Colonies and Territories included in the Union received during the same period."

It was further provided that the Territories should, as far as possible, conform to the laws and regulations for the time being in force within the Union in respect to refunds, rebates, abatements, suspensions, methylation, prohibitions, removals in bond or otherwise and interpretations of the Tariff.

Customs Agreement with Rhodesia.

Under a further Customs Agreement of 1910, as subsequently amended by Protocols, entered into between the Government of the Union of South Africa and the Administrations of

SOUTHERN RHODESIA and

NORTHERN RHODESIA,

it was provided that the Customs Union Tariff, as it then existed, should, subject to certain provisos, be maintained by the contracting parties until altered by legislation enacted by the Union or the Administrations* ; it being permitted, however, to the Administrations to grant certain additional rebates of duty under the "Rhodes' Clause," † of the Southern Rhodesian Order-in-Council of 1898 and the Northern Rhodesian Order-in-Council of 1911.

The Agreement provides that there shall be a free interchange of the products and manufactures of the Union and the Administrations, subject to certain conditions as to the imposition of countervailing Customs duties on excisable articles.

The contracting parties to the Agreement shall collect the Customs duties payable upon all goods imported within its borders from abroad, and the collecting party shall recover from and pay over to the consuming party the duty so collected on all goods removed from the former to the latter, subject to a deduction of 5 per cent. of the duty collected.

The Administrations shall, as far as possible, conform to the laws and regulations for the time being in force within the Union in respect to refunds, rebates, abatements, suspensions, methylation, prohibitions, removals in bond or otherwise, and interpretations of the Tariff : provided that the Administrations shall not be bound to accept any interpretation of any item of the Customs Tariff which may be in conflict with any judicial decision binding upon the Administrations.

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* The Governments of the Union of South Africa or of the Territories or Administrations are at liberty to retire on giving not less than three months' notice to expire on the 30th June following, but should any of the Governments concerned amend their Customs Tariffs, or take any steps in conflict with the spirit and intent of the Agreements, each party thereto is at liberty to retire forthwith.

The Union Government enacted a new Customs Tariff Act, No. 26 of 1914, with effect from 1st May 1914, and, in order to maintain a Customs Tariff in the Territories of Basutoland, Bechuanaland Protectorate and Swaziland similar to that which exists in the Union, provision has been made, by Proclamations Nos. 24-6 and 28-33 of 1914, for security being given by importers for the payment, within a limited period, of any increased duty leviable under the Union Tariff that may eventually be imposed, by Proclamations issued in those Territories.

The Board of Trade have not, as yet, received information that such Proclamations have been issued.

† For particulars respecting the provisions of the "Rhodes' Clause" of the Rhodesian Orders-in-Council, *see under* "Rhodesia," p. xxxiii.

INTRODUCTORY NOTES—*continued.*

Union of South Africa—*cont.*

Convention between the Transvaal and Mozambique Governments.

Under a Convention made between the Governments of the Transvaal and the Province of Mozambique, and signed at Pretoria on 1st April 1909, relating to reciprocal arrangements regarding Customs and other matters, provision is made for the free importation into the **Transvaal** of all articles (except distilled and fermented liquors)—the produce of the Province of Mozambique—provided that the products of the industry of that Province will only be admitted free of duty if the elements or chief constituent parts thereof are the products of the soil of that Province.

[*Note.*—Distilled and fermented liquors are held to mean liquors containing more than 3°/₀ of proof spirit, equivalent to 1·716° C.]

It is also provided in the Convention that goods ex-bond and ex-open stocks within the Lourenço Marques District shall be admitted into the Transvaal upon payment of the duties in force in that Province at the time of entry thereto, such duties being estimated on the *oversea* value of the goods in the case of goods subject to *ad valorem* rates of duty. Importers will be required, on the arrival of the goods at Lourenço Marques, to pay the Transvaal duties to the Transvaal Customs, or to satisfy such Customs as to the due payment of those duties. Importers will also be required to produce, when necessary, proof to the satisfaction of the Transvaal Customs as to the values of the goods, and to furnish any further information which may be required for the protection of the Transvaal revenue. In the case of goods on which Transvaal Customs have been paid not entering the Transvaal, the amount so paid shall be refunded by the Transvaal Customs to the importers.

Merchandise of any origin or nationality imported through Lourenço Marques, and bound for the Transvaal, shall be entirely exempt from any charges whatever, excepting port and warehousing charges, and the charges now known as Industrial Contribution.

With respect to goods imported into the Transvtaal and exported therefrom through the Port of Lourenço Marques, no higher export duties shall be imposed, either in the Transvaal or Lourenço Marques, than are levied on similar goods exported through the Ports of the Cape of Good Hope and Natal, whilst it is further provided that no higher duties or other taxes shall be levied on goods imported into the Transvaal through the Port of Lourenço Marques than are levied on similar goods imported into the Transvaal through the Ports of the Cape of Good Hope and Natal.

The Convention is to continue for 10 years from 1st April 1909 and shall thereupon cease if either Government has given one years' notice to the other of its intention to terminate it. If no such notice has been given the Convention is to continue from year to year until either Government shall have given a year's notice to the other for its termination.

Rhodesia.

The following articles may be imported *free of duty*:—

(i) All animals bred, and articles grown, produced, or manufactured within such Colony, State, or Territory as may from time to time be approved by the Southern Rhodesia Administrator in Council, or by the Northern Rhodesia Administrator with the consent of the High Commissioner, except spirits, beer, patent medicines, and sulphuric acid or blasting compounds, distilled or manufactured within such Colony, State or Territory, as may from time to time be approved by the Administrator with the consent of the High Commissioner in case of the imposition of a duty or the prohibition of the manufacture for sale.

As regards imports into Northern Rhodesia, this paragraph only applies to goods intended for consumption in that portion of the Territory which does not fall within the Congo Basin. If intended for consumption in the Congo Basin they must be cleared under their respective tariff numbers, as in the case of oversea goods.

[All animals bred, and raw produce grown, within the Portuguese Province of Mozambique, south of Zambesi, may be imported into *Southern Rhodesia* free of duty (Customs Notice No. 161, dated 30th June 1910).]

(ii) Public stores, imported or taken out of bond by, and *bonâ fide* for the sole and exclusive use of the Government of His Britannic Majesty, and of the Government of this Territory, provided that a certificate be delivered to the Customs Authorities given under the hand of an officer approved by the Principal Officer of Customs, setting forth that any duty levied on such public stores would be borne directly by the Government; and provided

INTRODUCTORY NOTES—*continued.*

Free goods—*cont.* **Rhodesia**—*cont.*

further that no portion of such stores used, or unused, shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any person not legally entitled to import the same free of duty, without the consent of the Principal Officer of Customs, and the payment of the duties to him by the officer selling or disposing of such public stores at the rate leviable at the date of sale.

(iii) Appointments and uniforms for military, naval, volunteer or other Imperial or Colonial forces of His Majesty.

(iv) Consular uniforms and appointments.

(v) Articles may be imported free of duty, or a rebate allowed, when imported by and for the use of members of His Majesty's regular forces, and also wines and spirits for the use of the Administrator.

The importation of the following articles is *prohibited* :—

(i) Goods of foreign manufacture and packages of such goods, bearing any names, brands, or marks purporting to be the names, marks or brands, of manufacturers resident in the United Kingdom or any British Possession (Southern Rhodesia).

(ii) Goods or packages of goods bearing any names, brands, or marks, purporting to be the names, brands, or marks of manufacturers who are not in fact the manufacturers thereof (Northern Rhodesia).

(iii) Prison or penitentiary-made goods.

A rebate or refund of duty may be granted on any raw, semi-manufactured or manufactured material used in the manufacture of any article within Rhodesia on its exportation beyond the limits of the Union of South Africa and of any Territory which is a party to a Customs Agreement entered into with the Union.

The Customs Union Tariff of 1906, as subsequently amended in 1908 and 1910, is still operative in **Southern Rhodesia** subject to certain modifications of the preferential rates leviable on British goods in consequence of the operation of what is known as the "Rhodes' Clause" (*see* next page), but a new Tariff, under Proclamation No. 19 of 1912, was brought into force in **Northern Rhodesia** on 1st February 1913, whereby provision is made for a division of the Territory, for tariff purposes, into two Zones, viz., the Zambesi Basin and the Congo Basin.

The rates of duty leviable on imports into the *Zambesi Basin* of Northern Rhodesia are practically identical with those operative in Southern Rhodesia, whilst in the case of imports into the *Congo* Basin of Northern Rhodesia, the rates of duty are, on the whole, lower than the rates on similar British goods imported into the Zambesi Basin, but no preference is granted on British goods imported into this part of the Territory.

British Preferential Tariff.

Provision is made in the above-mentioned Tariffs in operation in Southern and Northern Rhodesia,* for a *rebate* of duty to be allowed upon certain articles, the growth, produce, or manufacture of the

UNITED KINGDOM,

imported therefrom for consumption into Southern Rhodesia and into the *Zambesi Basin* of Northern Rhodesia.

It is also provided that a similar rebate to that granted to goods imported from the United Kingdom under like provisions may be granted to goods—the growth, produce, or manufacture of any British Colony, Protectorate or Possession granting equivalent reciprocal privileges—such reciprocating British Possessions being the

DOMINION OF CANADA,

COMMONWEALTH OF AUSTRALIA,

DOMINION OF NEW ZEALAND.

Such rebates vary with the article in the case of those articles subject to *specific* rates of duty, whereas in the case of *ad valorem* goods a rebate of 3 per cent. *ad valorem* is allowed.

* Preferential treatment was previously accorded to certain products of the United Kingdom imported into Southern Rhodesia under the Customs Union Convention of 1903 from the 15th August 1903 and to similar products when imported into North-Western Rhodesia (Barotziland) from 1st December 1905.

Similar preferential treatment was extended to Canadian products from 1st July 1904, to Australian products from 1st October 1906, and to products of the Dominion of New Zealand from 1st January 1907.

INTRODUCTORY NOTES—*continued.*

Rhodesia—*cont.*

Rhodes' Clause. Additional Rebates of Duty on certain British Goods.

Provision is also made for further *rebates* of duty to be granted to the products of all British Countries imported into Rhodesia in consequence of the operation of clause 47 of the Southern Rhodesian Order-in-Council of 1898, as amended by Order-in-Council of 10th August 1914, and clause 19 of the Northern Rhodesian Order-in-Council of 1911, as amended by Order-in-Council of 10th August 1914 (known in each case as the "Rhodes' Clause") which read :—

"No Customs duties levied on any articles, other than tobacco in any form and intoxicating liquors of any kind, produced or manufactured in any part of His Majesty's Dominions, or in any British Protectorate, and imported into Southern or Northern Rhodesia (as the case may be), shall exceed in amount the duties levied on similar articles from oversea according to the Tariff in force in the South African Customs Union at the date of coming into operation of the 'Southern Rhodesian Order-in-Council, 1898,' or the Tariff contained in the Customs Union Convention concluded between the Colony of the Cape of Good Hope, the Orange Free State, and Natal, in May 1898, whichever are the higher."

The Customs Union Tariffs referred to above came into operation on 1st July 1897 and 2nd January 1899 respectively.

[Under a Southern Rhodesia Government Notice No. 48 of 1913, dated 6th February 1913, it is provided that this further rebate of duty will only be granted under the following circumstances :—

(*a*) When the duty is paid at a Customs Office within this Territory at the Rhodesia Customs Office at Beira ; or

(*b*) Where duty is paid at a port in the Union of South Africa on a bill of entry for direct removal of goods to a railway station or siding between Ramaqualand and Buluwayo. In this case a refund of the further rebate may be made by the Controller of Customs upon proof of the due arrival of such goods and upon certified copies of the bill of entry and of the Customs Notice required in prescribed form.]

In consequence of the operation of the above-mentioned clauses of the Southern and Northern Rhodesian Orders-in-Council, certain *additional* rebates are accorded to most articles the produce of His Majesty's Dominions (including non-reciprocating British Possessions) on importation into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia.

No special provision is made in the Northern Rhodesian Tariff for the preferential treatment of British goods imported into the Congo Basin of Northern Rhodesia, but the rates of duty on goods imported therein are, on the whole, lower than those leviable on similar goods imported into the Zambesi Basin of Northern Rhodesia.

With regard to certain alternative rates provided for in the case of various articles imported into the Congo basin of Northern Rhodesia (*e.g.*, cattle for slaughter at 30*s.* each, or if less, 10 per cent.), a decision has been given by the Northern Rhodesian Government to the effect that under the provisions of the Conference of Berlin, 1885, no higher rate of duty than 10 per cent *ad valorem* can be charged on such articles.

The several rates of duty leviable on the various articles imported into Southern and Northern Rhodesia are set out in detail in the body of this Return.

Regulations for Entry of Goods under the British Preferential Tariff.

The Customs Regulations governing the entry of goods under the British Preferential Tariff into Rhodesia, together with the prescribed Forms of Certificate of Origin, are similar to those in force in the "Union of South Africa."

Customs Agreement with other South African Territories.

Under a Customs Agreement of 1910, as subsequently amended by Protocols, entered into between the Administrations of Southern and Northern Rhodesia with the Territories of

BASUTOLAND,
SWAZILAND, and the
BECHUANALAND PROTECTORATE,

certain provisions were prescribed similar to those contained in the Customs Agreement of 1910, as subsequently amended, entered into between the Administrations of Southern and Northern Rhodesia and the Government of the

UNION OF SOUTH AFRICA,

for the general terms of which, *see* the notes under the "Union of South Africa."

INTRODUCTORY NOTES—*continued.*

Nyasaland Protectorate.

The following articles may be imported *free of duty*:—

(i) Goods imported by or for the use of the Government of the Protectorate, and all goods imported by the Governor for his private use;

(ii) Goods imported by or for the use of Consular Officers of the United States, Mexico, Cuba and the Argentine Republic;

(iii) Samples, which the Comptroller of Customs shall decide to be of no commercial value;

(iv) Materials for making roads, bridges, railways, tramways, and telegraphs.

(v) The luggage, equipment, and stores of the Inspector-General of the King's African Rifles, and of his Staff Officer, when they are travelling on duty;

(vi) Plant materials or rolling stock for the purpose of, and actually and solely to to be used in making the Central African Railway (*i.e.*, from the Zambesi River to Port Herald), and also the personal baggage of persons employed in connection with the construction of that railway (Ordinance No. 9 of 1913.)

The importation of the following goods is *prohibited*:—

(i) Articles of foreign manufacture bearing the name, address, or trade marks of any manufacturer of, or a dealer in, such articles resident in the United Kingdom or in any British Possession or Protectorate, or in Cyprus, or bearing the name of any place in the United Kingdom or any British Possession or Protectorate, or in Cyprus, and calculated to impart to them a special character of British manufacture.

(ii) All goods the importation of which is for the time being prohibited by any Proclamation by the Commissioner for the Protection of Public Health, or other purposes of public policy.

In addition to the ordinary import duties, certain road and river duties, &c., are imposed under Customs Ordinance No. 8 of 1906, as amended by Notifications Nos. 191 of 1910, 115 of 1911, 160 of 1912 and 180 of 1913, as follows:—

Road and River Duties— On all imported goods (except goods imported by the Governor for his private use, goods by or for the use of the Government and of the Consular Officers of countries stated above, certain unmanufactured tobacco leaf, current coin, printed matter, goods imported by post, goods in transit to and from North-Eastern Rhodesia, personal baggage of soldiers of the King's African Rifles, the luggage, equipment, and stores of the Inspector-General of the King's African Rifles, and of his Staff Officer, when they are travelling on duty, native foodstuffs, re-imported goods, disinfectants, live stock, and also materials, &c., for the construction of the Central African Railway (Ordinance No. 9 of 1913)) whether for home consumption or in transit to places outside the Protectorate, *per cwt. or fraction thereof*	1*s.*
Wharfage Dues— On all imported goods (except goods imported by the Governor for his private use, goods by or for the use of the Government and of the Consular Officers of countries stated above, certain unmanufactured tobacco leaf, current coin, printed matter, passengers' baggage on exportation, goods imported by post, personal baggage of soldiers of the King's African Rifles, the luggage, equipment, and stores of the Inspector-General of the King's African Rifles, and of his Staff Officer, when they are travelling on duty, native foodstuffs, disinfectants, live stock, and also materials, &c. for the construction of the Central African Railway (Ordinance No. 9 of 1913)) whether for home consumption or in transit, *ad valorem*	½ %
Registration Fees— On all imported goods (except goods imported by the Governor for his private use, goods by or for the use of the Government and of the Consular Officers of countries stated above, certain unmanufactured tobacco leaf, current coin, goods in transit to and from North-Eastern Rhodesia, personal baggage of soldiers of the King's African Rifles, the luggage, equipment, and stores of the Inspector-General of the King's African Rifles, and of his Staff Officer, when they are travelling on duty, native foodstuffs, live stock, and also materials, &c., for the construction of the Central African Railway (Ordinance No. 9 of 1913)) which are exempt from the payment of import duties and of all goods in transit, *per package*	6*d.*

[NOTE.—A wharfage due of 1*s.* per ton is charged on all cargo landed in the British Concession at Chinde. All Wharfage dues are calculated in sums of not less than 3*d.*]

Nyasaland Protectorate—*cont.*

As regards goods *in transit* it is provided, under the Transit Rules (No. 109 of 1910), that a bond or other satisfactory security may be accepted by the Comptroller of Customs for the full import duty and other charges on goods declared on entry to be in transit, such bond to remain in force until the goods are certified to have left the Protectorate, but in all cases such certificate must be produced to the Comptroller of Customs within 6 calendar months from the date of the first entry. otherwise the bond or security will be enforceable.

It is also provided under Customs Notification No. 191 of 1910, that goods in transit (other than those specially exempt) are subject to the road and river duties, wharfage dues, and registration fees as above specified.

A *rebate* of the Import Duties is allowed on goods re-imported into the Protectorate, providing that they are re-imported within 12 months of their exportation, and that a certificate (costing 2*s.* 6*d.*). obtained from the Customs officials at the time of exportation, is produced on re-importation.

Uganda Protectorate.

The following articles may be imported *free of duty*:—

(i) Goods when imported by, or purchased prior to clearing through the Customs by and for the use of the Governments of the East Africa Protectorate or of the Uganda Protectorate.

(ii) Goods imported by, or consigned direct to, officers and men on board vessels of H.M.'s Navy for their personal use or consumption.

[If goods imported by a merchant are sold to H.M.'s Navy, such goods shall be treated as re-exported.]

(iii) Materials for the construction and maintenance of railways, tramways, and roads.

(iv) Goods imported for the use of H.M.'s Land and Sea forces in the Uganda Protectorate on satisfactory proof to Chief of Customs that they have been imported solely for the use of H.M.'s Land and Sea Forces, and are the property of His Majesty.

(v) All articles necessary for maintaining telegraphic communication between Uganda and other parts of the world.

(vi) The luggage, equipment, and stores imported by the Inspector-General, King's African Rifles, or his Staff Officer, for the use of the said Officers or either of them whilst travelling on duty.

(vii) Regimental plate, furniture, and other mess fittings and band instruments the property of any Regimental mess or the joint property of the Officers of any Regimental mess; also Officers' camp furniture and fittings imported as a necessary part of their equipment.

(viii) All coats of arms, flags, seals and official stationery and such other goods as the Governor may from time to time by notice in the "Official Gazette" declare to be within the exemption in respect of any Consulate imported by a Consular Officer on presentation by him at the Customs House of a certificate given by the Consulate for which they are destined, that the articles are for its exclusive use.

No import duty is chargeable on goods which are proved to the satisfaction of the Customs Officer to have paid the full import duty imposed on them by virtue of any law in force in the East Africa Protectorate (sec. 16 of Customs Ordinance No. 14 of 1904).

The importation of the following articles is *prohibited*:—

Manufactured articles bearing the name, address, or trade mark of any manufacturer or dealer, or the name of any place in the United Kingdom or any British Possession, calculated to impart to them a special character of British manufacture, and not of such manufacture.

It is provided under Customs Ordinance No. 6 of 1910, that the duties leviable on goods imported or exported may be paid *in kind*, if the nature of such goods permit of such payment. Goods received in payment of duty will be sold by public auction or otherwise disposed of as the Chief of Customs may direct.

Under the Uganda Goods in Transit Ordinance No. 1 of 1902, it is provided that the transit agent shall pay import duty at the rates fixed in the Tariff on the value of merchandise declared for transit through the Protectorate. If no application is made for a return of duty within six months of the date of issue of the transit certificate, the merchandise will be considered to have been imported and treated as such.

Merchandise in transit is liable to warehouse rent and to the usual road and wharfage dues, and also to a charge of 4 annas per package to cover administrative expenses in connection with the transit traffic.

INTRODUCTORY NOTES—*continued.*

Uganda Protectorate—*cont.*

In the event of merchandise not declared for transit on which duty has been paid being re-exported, the Customs Officer shall, on production of the customs receipt for duty, refund *three-fourths* of such duty—provided that application is made before the expiration of 12 calendar months from the date of payment of such duty.

It is further laid down in the Uganda Goods in Transit Ordinance No. 10 of 1909, that:—

No refund of export duty paid on merchandise imported and not declared in transit, and passing through the Protectorate shall be made.

Ivory passing through the Protectorate not declared in transit must pay import and export duty without any deduction.

No export duty is payable on merchandise passing through the Protectorate in transit.

The export duties on rubber and hides imported from the adjoining territories of German East Africa and the Belgian Congo, and not declared in transit, shall be reduced by the amount of import duty proved to have been paid.

East Africa Protectorate.

The following articles may be imported *free of duty*:—

(i) Goods when imported by, or purchased prior to clearing through the Customs by and for the use of the Governments of the East Africa Protectorate or of the Uganda Protectorate.

(ii) Goods imported by, or consigned direct to, officers and men on board vessels of H.M.'s Navy for their personal use or consumption.

[If goods imported by a merchant are sold to H.M.'s Navy, such goods shall be treated as re-exported.]

(iii) Materials for the construction and maintenance of railways, tramways, and roads.

(iv) Goods imported for the use of H.M.'s Land and Sea Forces in the East Africa Protectorate, on satisfactory proof to the Chief of Customs that they have been imported solely for the use of H.M.'s Land and Sea Forces and are the property of His Majesty.

(v) All articles necessary for maintaining telegraphic communication between British East Africa and other parts of the world.

(vi) The luggage, equipment, and stores imported by the Inspector-General, King's African Rifles, or his Staff Officer, for the use of the said officers, or either of them, whilst travelling on duty.

(vii) Regimental plate, furniture and other mess fittings and band instruments, the property of any Regimental mess or the joint property of the officers of any Regimental mess; also officers' camp furniture and fittings imported as a necessary part of their equipment.

(viii) All coats of arms, flags, seals and official stationery and such other goods as the Governor may from time to time by notice in the "Official Gazette" declare to be within the exemption in respect of any Consulate imported by a Consular Officer on presentation by him at the Customs House of a certificate given by the Consulate for which they are destined, that the articles are for his exclusive use.

The importation of the following goods is *prohibited*:—

Manufactured articles bearing the name, address, or trade mark of any manufacturer or dealer, or the name of any place in the United Kingdom or any British Possession, calculated to impart to them a special character of British manufacture, and not of such manufacture.

It is provided in the Customs Tariff Ordinance No. 1 of 1910 that the duties leviable on goods imported or exported may be paid *in kind*, if the nature of such goods permit of such payment. Goods received in payment of duty will be sold by public auction, or otherwise disposed of as directed by the Chief of Customs.

Under the Customs Ordinance No. 14 of 1910, it is provided that merchandise declared in *transit* through the Protectorate is subject to import duty at the rates fixed in the Tariff; or a guarantee shall be given to the satisfaction of the Chief of Customs for the payment of such duty if the goods are not re-exported within 6 months of the issue of the transit entry; but such duties will only be repayable (at the option of the transit agent), at the station of exit or at the place of entry, provided that application is made for the return of the duty within 6 months of the date of issue of the transit entry. Such merchandise is liable to warehouse rent and to the usual landing and other charges, and also to a charge of 25 cents per package, to cover administration expenses in connection with the transit traffic.

INTRODUCTORY NOTES—*continued.*

East Africa Protectorate—*cont.*

In the event of merchandise upon which duty has been paid being re-exported, the Customs authorities shall, on production of satisfactory proof to the Customs Officers, refund the whole of such duty, subject to a charge of 25 cents per package to cover administration expenses in connection with re-export traffic, provided application for repayment is made within 12 calendar months from the date of payment of the import duty.

A Notice was issued by the Chief of Customs at Mombasa on 20th February 1909, stating that goods in transit will in future be tallied both at the port of entry and at the port of exit, strictly according to marks and numbers, and that unless at the port of exit the numbers on the packages are found to agree with those given in the Transit Entry, a refund of duty paid on goods contained in such packages will not be granted. A further Notice was issued on the same date stating that no application for refund of duty paid on produce declared inwards in transit and intended for exportation will be entertained, until all the produce entered inwards on the entry in respect of which refund of duty is claimed has been duly cleared outward and been exported or otherwise accounted for to the satisfaction of the Chief of Customs.

A Notice was also issued on 24th July 1911, stating that transit entries and entries for free goods (such as industrial and agricultural machinery and implements, and live stock) will be passed at Kilindini Customs Office as well as at Mombasa, and that such goods may be railed direct by arrangement with the railway authorities. The regulations affecting the verification and clearance of the goods will be strictly adhered to.

Somaliland Protectorate.

The following articles may be imported *free of duty* :—

(i) Goods imported by the Government.
(ii) Articles re-exported under a Customs pass note and re-imported after repair, &c.
(iii) Goods consigned to the British Legation and Consulates in Abyssinia.
(iv) The baggage, equipment, and stores of the Inspector-General of the King's African Rifles and his Staff Officer when travelling on duty.

No Customs duties are leviable on goods exported from one Customs Port of the Protectorate to another, except as regards goods exported from Zeyla to another Protectorate Port, in which case an import duty must be paid equal to the difference between the import duty at Zeyla and that at the port of destination.

St. Helena.

All articles (except tobacco and alcoholic liquors) are *free* of Customs duty on importation into the Colony.

The Customs Collector may under the provisions of Ordinance No. 3 of 1905, seize all articles as are prohibited to be imported into the United Kingdom.

Nigeria.*

The following articles may be imported *free of duty* :—

(i) Goods imported with the sanction of the Governor for the use of His Majesty's troops and navy.
(ii) Goods imported with the sanction of the Governor for the service of any public department of the Colony, or of the Protectorate of Northern Nigeria.
(iii) Goods imported with the sanction of the Governor by Boundary and other special commissioners and their assistants for their private use while executing their duties.
(iv) Goods imported with the sanction of the Governor by the Inspector-General of the West African Frontier Force and his staff officers for their private use when on tours of inspection.
(v) Goods in transit under the Niger Transit Order-in-Council, 1903.

* Under the provisions of certain Orders-in-Council, dated 22nd November 1913, the designation of the Colony of Southern Nigeria was changed to the "Colony of Nigeria," whilst the Protectorates of Northern and Southern Nigeria were amalgamated under the name of the "Protectorate of Nigeria," with effect from 1st January 1914. Under these Orders in Council it is provided that the Customs Laws in force in the old Colony and Protectorate of Southern Nigeria and the Protectorate of Northern Nigeria heretofore in force shall remain in operation until repealed by any other Law that may be brought in force.

The Customs tariffs of the "Colony and Protectorate of Southern Nigeria" and of the "Protectorate of Northern Nigeria" are practically identical, and, according to the latest information in the possession of the Board of Trade, are still operative.

INTRODUCTORY NOTES—*continued.*

Free goods—*cont.*

Nigeria—*cont.*

(vi) Goods imported in special circumstances for objects of a general public character or an enterprise deemed to be beneficial to the Colony with the approval of the Governor in Council.

(vii) Patterns, samples, and advertisements passed as such by the Comptroller of Customs and subject to any regulations in that behalf made by the Governor in Council.

(viii) Packages in which goods are ordinarily imported into Southern Nigeria (Order No. 2 of 1912).

(ix) Goods imported into Northern Nigeria, with the sanction of the Governor, by the duly accredited Agent of a Foreign Government for the use of such Government.

(x) Goods imported into Northern Nigeria, with the sanction of the Governor, by scientific expeditions duly accredited by their Governments for the use of such expeditions.

(xi) All goods, certified to be the property of the French Government, imported in transit to territories beyond Nigeria by way of the Nigerian Railway (Order No. 6 of 1913).

The importation of the following goods is *prohibited* :—

All goods of foreign manufacture, bearing any name or trade mark, being or purporting to be the name or trade mark of any manufacturer, dealer, or trader in the United Kingdom, unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced (Merchandise Marks Ordinance).

The importation into Northern Nigeria is prohibited of Silver foreign coins (Maria Theresa dollars) and of certain other silver foreign coins commonly known as franc pieces of various values which are not legal tender by virtue of the "Nigeria Coinage Order, 1906." (Proclamation dated 20th November, 1913.)

Inter-Nigerian Trade.

Goods may be imported into the Colony and Protectorate of Southern Nigeria from Northern Nigeria, free of duty.

All goods which have paid duty in a British port in Southern Nigeria may also be imported free of duty into Northern Nigeria.

The Customs duties accruing on all sea-borne goods entering the Protectorate of Northern Nigeria, *viâ* the Colony or Protectorate of Southern Nigeria, are collected at the coast ports of entry.

A Notice was issued on 18th January 1911, stating that the Northern Nigerian Customs Officer at Offa will require, in the case of all goods imported into Northern Nigeria by train, the production of invoices showing the value of the goods at the port of shipment, except in the case of Government goods. Caravan goods will also be inspected and valued at Offa.

A *drawback* of 95 per cent. of the duty paid on goods imported into Nigeria is allowed when re-exported to any place outside Nigeria before being sold therein—provided that such goods shall be deemed to be exported for drawback and that such drawback is not to apply to goods re-exported from Southern to Northern Nigeria or *vice versâ*.

Upon all dutiable goods imported into Nigeria on which *no* duty has been paid and which are transhipped or re-exported (including goods in transit and goods exported from bond) to any place outside Nigeria, duty shall not be levied, but *fees* not exceeding five per cent. of the duty payable may be charged to cover any expenses incurred by the Customs Department in connection with such goods, provided that this section shall not apply to goods re-exported from Southern to Northern Nigeria, or *vice versâ*.

In the case of goods exported by inland navigation or overland carriage from Northern Nigeria to places outside Nigeria, or from Southern Nigeria to the Colony of Kamerun, the above drawback shall be reduced, or such duties levied in addition to the above prescribed fees, as may be necessary to make the total duties (after deduction of drawbacks), and fees paid in Nigeria, together with the duties payable in the country to which such goods are exported (after deduction of all drawbacks, subsidies, bounties, or other considerations amounting to or effecting a reduction of the duties so payable), not less than the full duties payable on such goods in Nigeria.

Under Rule No. 12 of 1909 it is provided that Abokam on the Cross River and Ikang on the Akwa Yafe River shall be the only places at or through which goods may be imported into or exported from the Protectorate of Southern Nigeria by inland navigation from or into the Colony of the Kamerun. Goods imported at Calabar and intended for exportation by inland navigation to Kamerun must be deposited in the Customs warehouse and kept in such warehouse until taken out for exportation.

INTRODUCTORY NOTES—*continued.*

Gold Coast.

The following articles may be imported *free of duty* :—

Into the whole Colony :—

Goods imported with the sanction of the Governor for the service of any Public Department.

Into that part of the Colony lying *West* of the River Volta :—

(i) Goods officially imported for the use of H.M's troops.

(ii) Goods imported for the use of H.M's ships or for any officer or member of the crew serving on H.M.'s ships.

(iii) Official goods imported exclusively for the use of Consuls and Consulates.

(iv) Articles, the *bonâ fide* produce of West Africa.

(v) Camp equipment imported by civil and military officers for their personal use in the Colony, Ashanti, and Protected Territories.

(vi) Apparatus and structural material for telegraphs, telephones, and electric lighting ; also plant and material for tramways and railways.

[The Governor-in-Council may admit free of duty any goods which may be imported in special circumstances for an object of a general public character, or an enterprise deemed to be beneficial to the Colony.]

Under the Customs Tariff Ordinance, No. 13 of 1904, which provides for the imposition of duties on goods imported into the Colony *West* of the River Volta, it is provided that—

(i) No Customs duties shall be levied upon goods warehoused without payment of duty on the first entry thereof on exportation by sea to any place beyond the limits to which the above Ordinance extends.

(ii) A *drawback*, subject to the provisions of the "Customs Ordinance, 1876" (No. 10 of 1876), of 95 % of the duties shall be allowed in respect of goods exported by sea to any place beyond the limits to which the above Ordinance extends, and on which full Customs duties on importation shall have been paid.

(iii) Goods brought from any part of the Colony lying *Eastward* of the River Volta to any other part of the Colony are liable to pay such amount of duty as is equal to the difference between the duties paid on goods imported into the Colony, East of the Volta, and those payable in the Colony, West of the Volta.

Provided also that any goods originally imported into the Colony, West of the River Volta, may, with the consent in writing of the Comptroller of Customs, and on such conditions as he may impose, be taken thence into the Colony, East of the River Volta, and the person taking such goods shall be entitled to a rebate of such amount of duty paid on such goods as exceeds the sum which would have been paid if the goods had been originally imported East of the River Volta (Ordinance No. 6 of 1908).

Sierra Leone.

The following articles may be imported *free of duty* :—

(i) Articles for the use of the Colonial Government.

(ii) West African produce.

(iii) Articles which, in the opinion of the Collector of Customs, are made substantially from West African produce.

(iv) Tools, implements and materials imported by miners and prospectors for their *bonâ fide* use.

(v) Articles for the use of His Majesty's Army and Navy, including all non-consumable articles, such as furniture, plate, glass, or cutlery for the sole use of any Mess or Canteen or Garrison or Regimental Institute belonging to Officers, Warrant Officers, Sergeants, or Rank and File of H.M. Army, when certified by the Officer commanding the Corps having such Mess or Canteen or Garrison or Regimental Institute that the same are imported solely for the use of any such Mess or Canteen or Garrison or Regimental Institute and that they will not be applied for any other purpose ; also articles of every description imported for the sole use of any Mess or Officer or any of the crew of any of the ships of H.M. Squadron on the Coast of Africa upon proof being made to the satisfaction of the Collector of Customs that the same are *bonâ fide* imported for the sole use of any such Mess, Officer, or crew.

(vi) Official goods imported for the use of the Consulates.

(vii) Articles of every description for the personal use of the Inspector-General of the West African Frontier Force and his Staff Officer.

(viii) Articles to the value of 5*l*., other than guns, ammunition, spirits and other alcoholic liquors, imported from the Gambia Colony by medical officers attached to the Sanitary Service of the Colonies of Gambia and Sierra Leone.

INTRODUCTORY NOTES—*continued.*

Free goods—*cont.*

Sierra Leone—*cont.*

(ix) Articles which in the opinion of the Collector of Customs, are commercial samples.

(x) Articles, other than guns, gunpowder, and spirits, imported by natives of the Colony or Protectorate on their return by land from other parts of West Africa to the extent of 10*s.* duty.

(xi) All edible provisions kept or preserved on ice or in refrigerating chambers.

(xii) Articles required solely for the use of Boy Scouts recognised by the Colonial Government (Order in Council, No. 18 of 1911).

(xiii) Light railway rolling stock and plant and other appliances used solely for the development of the palm-oil trade and other local industries in the Colony and Protectorate, when admitted as such by the Comptroller of Customs (Order-in-Council, No. 9 of 1913).

(xiv) Outer packings in which goods are packed and imported such as packing cases, crates or other covers and such immediate or inner packings as may in the opinion of the Collector of Customs be of no commercial value.

Similar duties are imposed on goods imported into the Protectorate as into the Colony of Sierra Leone, but no further duty is levied upon goods imported into the Protectorate on which duty has already been paid in the Colony.

A *drawback* of 95 per cent. of the duties paid on goods imported shall be allowed upon their exportation from the Colony. (Ordinance No. 12 of 1902 as amended by Ordinance No. 7 of 1911).

No drawback shall be allowed if the amount claimed is less than 2*l.* (Ordinance No. 8 of 1913).

Gambia.

The following articles may be imported *free of duty* :—

(i) Articles for the use of the Colonial Government.

(ii) Articles imported for the official use of the Consulates -

[Provision is made under Ordinance No. 6 of 1910 that no duty shall be levied on the baggage and effects of certain foreign consuls and of their families and suites — provided that the Consular Representative is not engaged in any other business or profession.]

(iii) Articles for the sole use of any mess or officer or of any crew of any of H.M. ships on the African coast under certain prescribed conditions.

(iv) All *non-consumable* articles, such as furniture, plate glass, or cutlery, for the sole use of any mess or canteen belonging to officers and sergeants of H.M.'s Army under certain prescribed conditions.

(v) Patterns, samples, advertisements, *bonâ fide* imported as such on an undertaking being given that none of the articles so imported shall be sold in the Colony.

(vi) Packages in which goods are ordinarily imported.

[The Governor-in-Council may admit free of duty any goods which may be imported in special circumstances for an object of a general public character or an enterprise deemed to be beneficial to the Colony.]

The importation of the following goods is *prohibited* : —

Articles of foreign manufacture, and any packages of such articles bearing any name, brands, or marks of manufacturers resident in the United Kingdom.

Similar duties are imposed on goods imported into the Protectorate as into the Colony of Gambia, but no duties are payable on goods imported from the Colony into the Protectorate, nor on any goods returned from the Protectorate to the Colony on which import duty has already been paid, nor on any article of native manufacture or produce imported from the Protectorate into the Colony.

A *drawback* of 95 % of the duty paid is allowed, under certain conditions, in respect of goods entered for home consumption which are not sold within the limits of the Colony or Protectorate, but exported to any place beyond those limits.

Under Ordinance No. 14 of 1913, no *drawback* is allowed if the amount claimed is less than 2*l.*

Goods warehoused or transhipped may be re-exported free of duty, subject to the payment of warehouse rent and other charges.

Dominion of Canada.

The following articles may be imported *free of duty* :—

(i) Articles for the use of the Governor-General.

(ii) Arms, military stores, munitions of war, and other articles, the property of the Imperial Government, and to remain the property of such Government.

(iii) Articles consigned direct to officers and men of His Majesty's Imperial Navy, for their own personal use or consumption on board their own ships.

(iv) Settlers' effects, viz., wearing apparel, books, usual and reasonable household furniture and other household effects; instruments and tools of trade,

INTRODUCTORY NOTES—*continued.*

Free goods—*cont.* **Dominion of Canada**—*cont.*

occupation, or employment, guns, musical instruments, domestic sewing machines, typewriters, bicycles, carts, wagons and other highway vehicles, agricultural implements and live stock for the farm (not including live stock or articles for sale or for use as a contractor's outfit, nor vehicles nor implements moved by mechanical power, nor machinery for use in any manufacturing establishment) providing that all the foregoing have been actually owned by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of Customs; and further that any dutiable article entered as "Settlers' effects" may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after 12 months' actual use in Canada.

(v) Articles the growth, produce or manufacture of Canada, returned under certain conditions, to the exporter thereof after having been exported without having been advanced in value or improved in condition by any process of manufacture or other means.

(vi) Articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association, provided that full duty is payable in case of sale or if not re-exported within the specified time.

(vii) Articles for the personal or official use of Consuls-General who are natives or citizens of the country they represent, and who are not otherwise engaged in any business or profession.

(viii) Articles of Canadian manufacture returned for repairs, provided they are identified to the satisfaction of the Collector of Customs, and that a sufficient bond for double the amount of duty is delivered to the Collector as security for their exportation within six months of entry (Customs Memo. No. 1296B of August 20th, 1904).

(ix) Samples, such as are carried by commercial travellers, when of no commercial value (Customs Memo. No. 1311B of 1st February 1905).

(x) Articles presented from abroad in recognition of the saving of human life, under regulations by the Minister of Customs.

[The regulations regarding the entry of samples provided for by the Franco-Canadian Convention of 1907 and the Japanese Treaty Act of 1913 are as follows:—

Samples of dutiable goods, solely for use in taking orders for merchandise imported temporarily into Canada direct by non-residents from any British Country or from Japan, or from any country entitled in Canada to the advantages of the Franco-Canadian Convention of 1907,* may be admitted upon deposit of a sum equal to the duty to assure the re-exportation of such samples within one year.

A temporary entry of such samples, in duplicate, with certified invoices annexed in the usual form, shall be presented to the Collector of Customs at the port of entry. The importer shall make and subscribe to a declaration on the face of the temporary entry that the goods described therein are *bonâ fide* samples for use only in taking orders for merchandise, and to be re-exported within twelve months.

When the samples are marked by a Customs officer for identification and the temporary entry duly completed, the Collector may issue his permission for the release of the samples, upon receiving from the importer a sum of money equal to the duty so as to assure the re-exportation of all the samples.

The permission for the release of the sample goods shall be in duplicate with a notation thereon that the money deposited with the temporary entry of samples shall be returned to the importer, provided the whole of the said samples be exported within twelve months from the time of entry, with proof of such exportation furnished to the satisfaction of the Collector.

The foregoing privilege does not extend to articles which, owing to their quality or value, or which, owing to their nature, could not be identified upon re-exportation. (Customs Memo. No. 1729B, of 1st May 1913).]

The importation of the following articles is *prohibited*:—

(i) Goods manufactured or produced wholly or in part by *prison labour* or which have been made within or in connection with any prison, gaol, or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm, or corporation having a contract for the manufacture of such articles in such institutions, or by any agent of such person, firm, or corporation, or when such goods were originally purchased from or transferred by any such contractor.

* For countries entitled to the advantages of the Franco-Canadian Convention of 1907, *see* p. xlviii.

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

(ii) Any goods manufactured in any foreign state or country which bear any name or trade mark, which is, or purports to be, the name or trade mark of any manufacturer, dealer or trader in the United Kingdom, or in Canada, or in any other British country, unless such name or trade mark is accompanied by a definite indication of the foreign state or country in which the goods were made or produced—provided that for the purposes of this item, if there is on any goods a name which is identical with or a colourable imitation of the name of a place in the United Kingdom or in Canada, or in any other British country, such name unless it is accompanied by the name of the state or country in which it is situate, shall, unless the Minister decides that the attaching of such name is not likely to deceive (of which matter the Minister shall be the sole judge) be treated as if it was the name of a place in the United Kingdom or in Canada or in any other British country. (Customs Memo. No. 1664B, dated 12th February 1912.)

(iii) *From 1st January 1915* -Aigrettes, egret plumes, or so called osprey plumes and the feathers, quills, heads, wings, tails, skins, or parts of skins of wild birds either raw or manufactured; but this provision shall not apply to—

(*a*) the feathers or plumes of Ostriches:
(*b*) the plumage of the English pheasant and the Indian peacock:
(*c*) the plumage of wild birds ordinarily used as articles of diet;
(*d*) the plumage of birds imported alive, nor to
(*e*) specimens imported under regulations of the Minister of Customs for any natural history or other museum, or for educational purposes. (Act No. 26 of 1914.)

The Canadian Customs Tariff Act of 1907 (No. 11 of 1907), as subsequently amended, provides for the imposition of duties on articles imported into the Dominion of Canada under the—

(1) British Preferential Tariff,
(2) Intermediate Tariff,
(3) General Tariff, and
(4) Surtax Tariff.

(1) British Preferential Tariff. In order that goods may be entitled to entry under the British Preferential Tariff, it is provided, in the Act No. 11 of 1907 (*), that the articles must be the produce or manufacture of the following British Countries when imported *direct* (†) into Canada from any British country:—

The United Kingdom.
Bermuda.
British West Indies:
- Bahamas.
- Jamaica.
- Turk's and Caicos Islands.
- Windward Islands:
  - Grenada.
  - St. Vincent.
  - St. Lucia.
  - Barbados.
- Leeward Islands:
  - Virgin Islands.
  - Antigua.
  - St. Kitt's and Nevis.
  - Montserrat.

British West Indies—*cont.*
- Leeward Islands—*cont.*
  - Dominica.
- Trinidad and Tobago.

British Guiana.
British India.
Ceylon.
Straits Settlements.
Dominion of New Zealand.
Union of South Africa:
- Cape of Good Hope.
- Natal.
- Orange Free State.
- Transvaal, and

Southern Rhodesia.

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* Reciprocal treatment was previously accorded to certain products and manufactures of the United Kingdom, British India, (from 24th September 1897), New South Wales and various Foreign Countries under the Reciprocal Tariff Act No. 16 of 1897 from the 23rd April 1897. This Act was superseded by the British Preferential Tariff Act No. 37 of 1898 which confined preferential treatment to certain products of the United Kingdom and various British Possessions (viz.:—British India, Straits Settlements, Ceylon, N. S. Wales (*to* 23rd January 1903) Bermuda, British Guiana and the British West India Islands) from 1st August 1898. The preference was extended to products of New Zealand from 26th February 1904 and to those of British South Africa from 1st July 1904.

Under Act No. 11 of 1907 the Customs Tariff was revised, and provision made for the preferential treatment of British products, as above stated.

† Goods imported *in transit* through an intermediate country will be taken as imported direct on production of bill of lading, &c., proving that the goods were originally intended for Canada (Customs Memo. No. 1007B of 1898 as amended by No. 1097B of 1900).

Provision is made in the Customs Tariff Act of 1907 that "on and after a date to be "named by the Governor in Council, the British preference shall apply only to goods "brought into Canada by ship direct to a Canadian seaport."

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

The Governor in Council may, by Order-in-Council, extend the benefits of the British Preferential Tariff to any other British Colony or Possession.

An Order-in-Council (Customs Memo. 1711B) was passed on the 25th January 1913 extending the benefits of the British Preferential Tariff, with effect from 1st February 1913, to the following British Countries :—

Swaziland.
Basutoland.
Bechuanaland Protectorate.
Northern Rhodesia.
Nyasaland Protectorate.
Uganda Protectorate.
East Africa Protectorate.
Protectorate of Northern Nigeria
Colony and Protectorate of Southern Nigeria.
Gold Coast.
Sierra Leone.
Gambia.
Somaliland Protectorate.
Federated Malay States.
British North Borneo.
Sarawak.
Brunei.
Mauritius and Dependencies thereof.
Seychelles.
St. Helena.
Ascension.
Friendly or Tonga Islands.
Fiji.
Falkland Islands, and
British Honduras.

The rates of duty under the British Preferential Tariff vary with the article, as shown in the body of this Return, and are, for the most part, lower than the rates leviable under either the Intermediate or General Tariff rates of duty.

There is, however, no reduction of the General Tariff rates of duty under the British Preferential Tariff, on the following articles :—

Mowing machines, harvesters, self-binding or without binders, binding attachments, reapers and complete parts thereof, not including shafting or malleable iron castings, also finished parts for repairs of the machines specified in this item.
Fruits preserved in brandy or other spirits.
Sugar, refined, unless manufactured wholly from raw sugar produced in the British Colonies or Possessions.
Sugar, raw, when imported to be refined in Canada by Canadian sugar refiners (limited quantity) ; and all other raw sugar, unless imported direct from any British Colony or Possession.
Coffee, green, indirectly imported.
Tea, indirectly imported (direct imports are free of duty).
Tobacco of all kinds.
Opium.
Malt liquors, including cider, also fruit juice fortified with spirits.
Spirituous liquors ; and toilet preparations containing spirits.
Nitrous ether, sweet spirits of nitre, and aromatic spirits of ammonia.
Medicinal and medicated wines (including vermouth and ginger wine).
Medicinal, chemical and pharmaceutical preparations compounded of more than one substance, including patent or proprietary preparations, tinctures, &c. (when alcoholic and other than in a dry form).
Indian corn, for purposes of distillation.
Sail twine and canvas of hemp or flax for sails.
Paints and colours, ground in spirits, and all spirit varnishes and lacquers.
Stereotypes, electrotypes, celluloids, and bases for same, composed wholly or in part of metal or celluloid, and copper shells and matrices for same(*).
Malt and malt flour, including extract of malt.
Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturer of wrought-iron or steel pipe, for use in their own factories exclusively.
Machinery of a class not made in Canada, and parts thereof, for carding, spinning, weaving, braiding, or knitting fibrous materials when imported by manufacturers for such purposes.
Used iron or steel bars or rails re-imported after being re-rolled, and weighing not less than 56 lbs. per lineal yard when re-rolled.

The Act provides that every manufactured article to be admitted under such British Preferential Tariff shall be *bonâ fide* the manufacture of a British country entitled to the benefits of such tariff, and that a substantial portion of the value of the manufactured article has been produced by labour in one or more of such countries.

Proof of origin, as prescribed by the Minister of Customs, must be furnished with the bill of entry at the Customs House, and the decision of the Minister of Customs shall be final as to the tariff applicable in any case to imported goods by reason of their origin.

* Except stereotypes, electrotypes, and celluloids for almanacs or other advertisements or in newspaper columns in any language other than French or English, and of books and bases, matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

Regulations for entry of Goods under the British Preferential Tariff.

The Customs Regulations laid down under an Order-in-Council, dated 17th December 1909 (Customs Memo. No. 1563B), provide that goods for entry under the British Preferential Tariff are to be invoiced separately from other goods, and that the country of origin in respect of each imported article must be specified on the margin opposite to such article, or elsewhere on the invoice thereof, when the articles are for entry in Canada under such tariff.

A Certificate of Origin is required to be written, printed, or stamped on the face or back of all invoices of articles for entry as aforesaid (except raw and refined sugars). Such certificate must be made and signed by the exporter personally, or on his behalf by his manager, chief clerk, or other principal official having knowledge of the facts to be certified to, and must contain the following statement of facts :—

"That each article on the invoice is *bonâ fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff, and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country, and not less than *one-fourth* the cost of production of each such article has been produced through the industry of one or more British countries."

The Certificate of Value and of Origin prescribed to be written, printed, or stamped on invoices, for entry under the British Preferential Tariff, may be combined in prescribed form, and in the case of goods which have been shipped to Canada on consignment prior to sale by the exporter, the Declaration Form is required to be attested to in British Countries before a Collector of Customs, Notary Public or other official authorised to administer oaths ; and in other Countries before a British or other Consul, Notary Public or other official authorised to administer oaths.

[NOTE.—Information as to the exact Form of the Certificate of Origin, as well as of the combined Form of Certificate of Value and of Origin, required for the entry of goods under the British Preferential Tariff into the Dominion of Canada may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

(2) Intermediate Tariff.

The benefits of the Intermediate Tariff may, in consideration of benefits satisfactory to the Governor in Council, be extended, *in whole or in part*, to goods, the produce or manufacture of any British or Foreign country, when imported direct from such British or Foreign country—provided that goods for which entry is claimed under the Intermediate Tariff shall be *bonâ fide* the produce or manufacture of a country which has been admitted to the benefits of such Tariff.

[Up to the present time the Intermediate Tariff has been *partly* brought into operation under the Franco-Canadian Treaty of 1907 as amended in 1909, and also under certain Commercial Agreements made with Belgium, the Netherlands, and Italy, for particulars of which, *see* pp. xlvii-xlix.

The Intermediate Tariff provides, for the most part, for the imposition of duties lower than the General, but higher than the British Preferential, Tariff rates of duty.

The following is a list of the articles, *in addition* to those shown on the previous page under the British Preferential Tariff, that are *not* entitled to any reduction from the General Tariff rates of duty, when entered under the Intermediate Tariff, as provided for in the Customs Tariff Act of 1907, as subsequently amended :—

Butter.
Cheese.
Cocoa shells and nibs.
†Cocoa beans, not roasted, crushed or ground.
¶Cocoa paste or "liquor" and chocolate paste or "liquor" not sweetened, in blocks or cakes.
†Butter produced from the cocoa bean.
†Cocoa paste or "liquor" and chocolate paste or "liquor," sweetened, in blocks or cakes, not less than 2 lbs. in weight.
¶Preparations of cocoa or chocolate in powder form.
¶Preparations of cocoa or chocolate not otherwise provided for, and confectionery coated with or containing chocolate, the weight of the wrappers and the cartons to be included in the weight for duty.
¶Chicory, kiln-dried, roasted or ground.

† According to Act No. 15 of 1913.
¶ According to Act No. 5 of 1914.

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

¶Coffee, green (imported direct), roasted or ground, extracts and substitutes therefor.
Ginger and spices, ground or unground.
Starch.
†Rice flour, sago flour, cassava flour, tapioca flour, and rice meal.
†Arrowroots.
¶Condensed milk and condensed coffee with milk.
¶Milk foods, n.o.p., prepared cereal foods, in packages not exceeding 25 lbs. weight each.
†Rice bran.
¶Biscuits, sweetened.
†Cattle food containing molasses.
Limes.
Horses over one year old, valued at 10*l.* 5*s.* 6*d.* or less per head.
*Dates and Figs, dried
*Prunes and dried plums unpitted, raisins and dried currants.
¶Fruit in air-tight cans or other air-tight packages, n.o.p.
¶Jams, jellies, preserves and condensed mince meats.
¶Preserved ginger.
†Nuts of all kinds, n.o.p., including shelled peanuts.
†Essential oils, n.o.p., including bay oil, otto of limes, and peppermint oil.
†Cotton seed oil, n.o.p.
†Cocoanut oil, n.o.p.
†Cement, Portland, and hydraulic or water lime, in barrels, bags or casks, the weight of the package to be included in the weight for duty.
‖Dried or evaporated bananas.
†Cocoanuts, n.o.p
†Cocoanuts, when imported from the place of growth by ship, direct to a Canadian port.
¶Cocoanut, desiccated, sweetened or not.
†Copra or broken cocoanut meat, not shredded, desiccated or prepared in any manner.
¶Sugar, raw or refined.
†Molasses of cane, testing by polariscope under 35 degrees, but not less than 20 degrees.
†Shredded sugar cane.
†Sugar candy and confectionery, n.o.p., including sweetened gums, candied peel, candied popcorn, candied fruits, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar.
†Lime juice, fruit syrups, and fruit juices, n.o.p.
†Papaine.
†Lime juice, raw and concentrated; not refined.
‖Chloride of lime and hypochlorite of lime.
‖Caustic soda.
‖Marble, sawn or sand rubbed; not polished; granite, sawn; paving blocks of stone; flagstone and building stone, other than marble or granite, sawn on not more than two sides.
‖Building stone, other than marble or granite, sawn on more than two sides but not sawn on more than four sides.
‖Building stone, other than marble, or granite, planed, turned, cut or further manufactured than sawn on four sides.
‖Carbon electrodes, exceeding 35 inches in circumference or outside measurement.
‖Silvered lenses for automobile lamps.
‖Gold and silver leaf, Dutch or Schlag metal leaf, brocade and bronze powders.
‖Iron in pigs, iron kentledge and cast scrap iron; ferrosilicon containing not more than 15 per cent. silicon; ferromanganese and spiegeleisen, containing not more than 15 per cent. manganese.
‖Ferrosilicon containing more than 15 per cent. silicon.
*Photographs, chromos, chromotypes, autotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, engravings or prints or proofs therefrom, and similar works of art, n.o.p., blue prints, building plans, maps, and charts, n.o.p.
*Soap powders, powdered soap, mineral soap, and soap n.o.p.

* According to Act No. 16 of 1910.
† According to Act No. 15 of 1913.
‖ According to Act No. 26 of 1914.
¶ According to Act No. 5 of 1914.

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

*Perfumery, including toilet preparations, non-alcoholic, viz, hair-oils, tooth and other powders and washes and pomatums, pastes, and all other perfumed preparations, n.o.p., used for the hair, mouth, or skin.

*Tableware of china, porcelain, white granite, or ironstone.

*Common and colourless window glass.

*Watch actions and movements, and parts thereof finished or unfinished, including winding bars and sleeves.

*Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed, or further finished than tanned, n.o.p., harness leather, and chamois skin.

*Feathers and manufactures of feathers, n.o.p., artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats.

Field and garden seeds (other than certain seeds in packets of 1 lb. or less).

Printed books (other than novels), periodicals, and pamphlets.

Advertising and printed matter

Alum, ground or unground, but not calcined; sulphate of alumina or alum cake.

Non-alcoholic liquid preparations for disinfecting, &c..

Medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent or proprietary preparations, tinctures, &c. (when dry).

Celluloid, xylonite, xyolite, in sheets, lumps, blocks, rods, or bars, not further manufactured than moulded or pressed.

Dry red lead, orange mineral and zinc white.

Olive oil.

Plate glass, not bevelled (not exceeding 7 sq. ft. each plate).

Lead, old, scrap, pig and block.

Babbit and type metal.

Lamp springs and clock springs.

Button blanks of animal shell, in the rough.

Seamless steel tubing, valued at not less than 1·72*d.* per lb. and rolled or drawn square tubing for use in the manufacture of agricultural implements.

Rolled iron or steel sheets and strips, polished or not, number 14 gauge and thinner, n.o.p.; Canada plates; Russia iron; terne plates and rolled sheets of iron or steel, coated with zinc, spelter, or other metal, of all widths or thicknesses, n.o.p.; and rolled iron or steel hoop, band scroll or strip, number 14 gauge, and thinner, galvanized, or coated with other metal or not, n.o.p.

Rolled iron or steel, and cast steel in bars, bands, hoop, scroll, strip, sheet or plate, of any size, thickness or width, galvanized or coated with any material or not, and steel blanks for the manufacture of milling cutters, when of greater value than 1·72*d.* per lb.

Wire, crucible, cast steel, valued at not less than 3*d.* per lb.

‖Galvanised rolled hoop iron or hoop steel, numbers 12 and 13 gauge.

‖Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, over 4 inches in diameter but not exceeding 10 inches in diameter, n.o.p.

‖Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, over 10 inches in diameter, n.o.p.

‖Coil chain, coil chain links, including repair links, and chain shackles, of iron or steel, 1 and ⅛ of an inch in diameter and over.

‖Coil chain, coil chain links, including repair links, and chain shackles, of iron or steel, n.o.p.

‖Malleable iron castings when imported by manufacturers for use exclusively in their own factories in the manufacture of mowing machines, harvesters, binding attachments and reapers.

‖Electric dental engines.

‖Rolled round wire rods in the coil, of iron or steel not over ⅜ of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil in their own factories.

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* According to Act No. 16 of 1910.
‖ According to Act No. 26 of 1914.

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

‖Rolled round rods in the coil, of iron or steel, whether annealed or cleaned, or not, when imported by manufacturers of chain for use only in their own factories in the manufacture of chain.

‖Cork slabs, boards, planks, and tiles produced from cork waste or granulated or ground cork.

‖Buttons of vegetable ivory.

Printing and lithographic presses; also machines used by printers, bookbinders, and manufacturers of articles made from paper or cardboard.

Mowing machines, harvesters, binders, and parts.

Corks.

Canes (reed or rattan), split.

Veneers of oak, rosewood, mahogany, Spanish cedar, and walnut (not over $\frac{1}{32}$ in. thick).

Bags in which Portland cement or hydraulic water lime are imported.

Bags, barrels, and other usual coverings used in the importation of salt.

†Cotton sewing thread in hanks.

Jute cloth or jute canvas, uncoloured, not further finished than cropped, bleached, mangled, or calendered.

Woollen fabrics, wearing apparel, and ready made clothing; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, and felt cloth.

†Asphalt, not solid.

Ships built in any foreign country, if British registered since 1st Sept. 1902, on application for license to engage in the Canadian coasting trade, and all other vessels and boats.

Fur skins wholly or partially dressed.

Precious stones and pearls, not mounted or set.

†Sponges of marine production.

*All goods not enumerated in the Tariff.

Special parts of brass and aluminium, in the rough, and also special parts of metal in the rough, when imported by manufacturers of cameras or Kodaks, for use only in the manufacture of cameras or Kodaks (Customs Memo. No. 1446B of 1907, and 1684B of 1912.

Flat steel, cold rolled, not over ½-in. thick for use only in the manufacture of cups and cones for ball-bearings when imported by manufacturers of such ball bearings (Customs Memo. No. 1491B of 1908).

Collodion for use in films for photo-engraving and for engraving copper rollers, when imported by photo-engravers and manufacturers of copper rollers (Customs Memo. No. 1684B of 1912).

Fabrics of which silk is the component material of chief value, when imported by manufacturers of neckties for use only in the manufacture of such articles in their own factories (Customs Memo. No. 1684B of 1912).

Drawn iron or steel hoop, band, scroll or strip, No. 14 gauge and thinner, galvanised or coated with other metal or not, when imported by manufacturers of mats for use only in the manufacture of such mats in their own factories (Customs Memo. No. 1684B of 1912).

Intermediate and Special Tariff: Franco-Canadian Treaty.

The provisions of the Franco-Canadian Convention, which was signed at Paris on 19th September 1907, were approved by the Canadian Government by the "French Convention Act of 1908" (No. 28 of 1908) on 3rd April 1908. A Supplementary Convention, providing for the exclusion of Canadian "animals in fat condition for butchering" from the benefits of the French minimum tariff, was signed at Paris on 23rd January 1909, and approved by the Canadian Government by the "Supplementary French Convention Act of 1909" (No. 21 of 1909) on 3rd December 1909.

These Conventions were ratified at Paris on 1st February 1910, and, in accordance with the terms of the Convention of 1907, came into operation on that date.

* According to Act No. 16 of 1910.
† According to Act No. 15 of 1913.
‖ According to Act No. 26 of 1914.

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

Under the Convention Act of 1908, *certain* articles, the products of France, Algeria, the French Colonies and Possessions, and the Territories of the Protectorate of Indo-China, on importation into Canada, are entitled to enjoy the benefit of the Intermediate Tariff,* as set forth in the Canadian Customs Tariff of 1907 *or in any amendment thereof*, or to the benefit of a Special Tariff† provided for in that Convention.

It is also provided by the Act of 1908 above referred to that the advantages granted by the Convention to France, Algeria, the French Colonies and Possessions, and the Territories of the Indo-China Protectorate, where (as in the case of certain articles §) these are in excess of those accorded to the United Kingdom and certain British Colonies and Possessions under the British Preferential Tariff,‡ shall be extended to the whole British Empire and that all other advantages granted by the Convention shall be extended to those British Colonies and Possessions which have not as yet been accorded the benefits of the British Preferential Tariff.

The Act further provides that the advantages granted to France, Algeria, the French Colonies and Possessions, and the Territories of the Indo-China Protectorate "shall "extend to any and every other foreign power which by reason of the operation of the "said Convention is, under the provisions of a Treaty or Convention with His Majesty, "entitled, in whole or in part, to the same or to the like advantages with respect to its "commerce with Canada."

In order that products originating in France, Algeria, the French Colonies and Possessions, and the Territories of the Indo-China Protectorate may enjoy the benefits of the Convention, it is requisite for them to be "conveyed without transhipment from a "port of those Territories, or from a port of a territory enjoying the Preferential "Tariff or Intermediate Tariff into a sea or river port of Canada."

Regulations for entry of Goods at Treaty or Convention Rates.

It is stated in Customs Memo. No. 1566B of 1st January 1910, as amended by Customs Memo. No. 1758B of 17th November 1913, that, in accordance with the above provisions, the products of the following Countries are entitled to entry for duty in Canada upon the terms and conditions granted in respect of similar French products :—

The United Kingdom ;
All British Colonies and Possessions ;

and also, in addition to France, Algeria, the French Colonies and Possessions, and the Territories of the Indo-China Protectorate, the following Foreign Countries which are accorded *most-favoured-nation treatment* in Tariff matters by Canada :—

Argentine Republic.	Japan.	Sweden.
Austria-Hungary.	Norway.	Switzerland.
Colombia.	Russia.	Venezuela.
Denmark.	Spain.	

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* The following are the principal articles which are accorded the benefits of the *Intermediate* Tariff rates of duty, viz. :—Preparations of cocoa or chocolate, macaroni and vermicelli, seeds, nursery stock, pickles and sauces, dried fruits, nuts, fish preserved in oil, confectionery, spirits, certain wines, perfumery, pomades, medicinal preparations, vinegar, soap, ink, essential oils, chinaware, cement, glass, clocks and watches and parts, cutlery, locomotives and motor cars, railways and tramways, jewellery, gold and silver wares, electrical materials, furniture and other manufactures of wood, metal manufactures, cotton or linen thread, cotton or linen lace and embroideries, woollen wearing apparel, grey or unfinished woollen dress goods, &c. (not exceeding in weight 6 oz. to the sq. yd.), carpets and fancy goods (such as braids, tassels, cords, handkerchiefs, curtains, corsets, and linen and cotton clothing), musical instruments, leather and dresses for skins, boots and shoes, rubber manufactures, gloves, feathers, precious stones, tobacco pipes, magic lanterns, and photographic, &c. instruments.

† The following articles are accorded the benefits of the *Special* Tariff rates of duty, which are somewhat lower than those leviable under the Intermediate Tariff, viz., certain vegetables and fish, certain wines of the fresh grape, books and pamphlets in the *French* language, non-alcoholic liquid, medicinal, &c., preparations (not dry), olive oil, embroideries and lace (other than of cotton or linen), netting and lace manufactures, silk velvets and fabrics, and all manufactures of silk, and ribbons of all kinds.

‡ For list of British Colonies, &c., enjoying the benefits of the British Preferential Tariff, *see* pp. xlii-xliii.

§ Such articles are non-alcoholic liquid, medicinal, chemical, and pharmaceutical preparat ons, and grape wine containing not more than 23 per.cent. of proof spirit.

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

It is also laid down in the above-mentioned Customs Memo. No. 1566B of 1910 that products originating in France, Algeria, the French Colonies and Possessions, and the Territories of the Indo-China Protectorate may also be accorded the advantages of the Convention when such products have been conveyed without transhipment to a sea or river port of Canada *from any British country or from any country accorded most-favoured-nation treatment in Tariff matters by Canada.*

It is further provided in the Customs Memorandum referred to that, under an Order-in-Council of 17th December 1909, in order to obtain entry at the Customs House in Canada under Treaty or Convention rates, the country of origin in respect of each article imported must be specified on the margin opposite such article, or elsewhere on the invoice thereof.

A Certificate of Origin must be written, printed, or stamped on the face or back of all invoices for entry as aforesaid. Such certificate must be made and signed by the exporter personally, or on his behalf by his manager, chief clerk, or other principal official having knowledge of the facts to be certified to, and must contain the following statement of facts :—

" That each article on the invoice is *bonâ fide* the produce or manufacture of the
" country specified on the invoice as its country of origin.
" That each manufactured article on the invoice in its form ready for export to Canada
" has been finished by a substantial amount of labour in such specified country of
" origin, and not less than *one-fourth* the cost of production of each such article has
" been produced through the industry of the said country."

The Certificate of Value and of Origin prescribed to be written, printed, or stamped, on invoices for entry under Treaty or Convention Rates may be combined in prescribed form, and in the case of goods which have been shipped to Canada on consignment prior to sale by the exporter, the Declaration Form is required to be attested to in British countries before a Collector of Customs, Notary Public, or other official authorised to administer oaths ; and, in other countries, before a British or other Consul, Notary Public or other official authorised to administer oaths.

Intermediate Tariff: Extension to certain Products of Belgium and the Netherlands.

Under Orders in Council of 7th June 1910, the Intermediate Tariff rates of duty were extended, with effect from 10th June 1910, to various articles*—the produce or manufacture of *Belgium* or *the Netherlands*—on importation *direct* from those countries, respectively, or from a British country into Canada—provided that in order that such articles may receive the above advantages they shall only be deemed to be imported *direct* when conveyed without transhipment from a port of Belgium or of the Netherlands (as the case may be) or from a port of a British country into a sea or river port of Canada.

Intermediate Tariff: Extension to certain Italian products.

Under a further Order in Council of 7th June 1910, provision was made for the admission of certain goods, the produce or manufacture of *Italy*,† into Canada at Intermediate Tariff rates, with effect from 10th June 1910, when imported *direct* from *Italy* or from a British country into the Dominion—provided that in order that such articles may receive the above advantages they shall only be deemed to be imported *direct* when conveyed without transhipment from a port of the Kingdom of Italy or from a port of a British country into a sea or river port of Canada.

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* The articles are the same as those entitled to entry into Canada at either the Intermediate or Special rates of duty as enumerated in the Schedules of the Franco-Canadian Convention of 1907.

Those articles, however, which are accorded "Special Tariff" rates of duty under the Franco-Canadian Convention of 1907 (*see* † note on the previous page), are only accorded the rates of duty prescribed by the "Intermediate Tariff" when the produce of either Belgium or the Netherlands on importation into Canada.

† Viz., macaroni and vermicelli, certain vegetables, lime-juice and other fruit-juice and syrups, n.o.p., wines, Castille soap, pomades, &c., when imported in tins of not less than 10 lbs. each, essential oils, n.o.p., cotton or linen white and cream lace and embroideries, grey or unfinished woollen women's and children's dress goods, &c., not exceeding in weight 6 ozs. to the sq. yd., church vestments, velvets and velveteens, silk velvets, plush, and fabrics and all silk manufactures, ribbons, musical instruments (except pianos and organs), phonographs, graphophones, and gramophones and finished parts, brass band instruments, parts of pianos and organs and bagpipes, bead ornaments and ornaments of alabaster, spar, amber, terra cotta or composition, fans, dolls and toys, statues and statuettes, and fine kid gloves.

[NOTE.—The articles of Italian produce accorded Intermediate Tariff rates are not so numerous as in the case of Belgian and Dutch products.]

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

Japan Treaty Act, 1913.

Under the "Japan Treaty Act, 1913," which came into force, by Proclamation, on the 1st May 1913, the Treaty between the United Kingdom and Japan, which was signed at London on the 3rd April 1911, was sanctioned and declared to have the force of law in Canada, with certain specified exceptions.

It is stated in Customs Memo. No. 1729B of the 1st May 1913 that, under Article vii. of the Treaty it is, in effect, provided that articles, the produce or manufacture of Japan, upon importation into Canada, from whatever place arriving, shall enjoy the lowest rates of Customs duty applicable to similar articles of any other foreign origin.

Under these provisions, articles, the produce or manufacture of Japan, are entitled to the benefits of the French Treaty of 1907, when conveyed without transhipment to a sea or river port of Canada from Japan, or from any British Country or from any country accorded most-favoured-nation treatment in tariff matters by Canada.

Articles imported as samples for soliciting orders, by merchants, manufacturers, and their commercial travellers, may be admitted subject to the prescribed Regulations (for which, *see* p. x'i).

(3) General Tariff.

The General Tariff is applicable in the case of those articles imported from all countries which are not entitled to the benefits either of the British Preferential Tariff, the Intermediate Tariff, or, in the case of certain products, to the Special Tariff provided for in the Franco-Canadian Treaty.

The rates of duty given in this Return for the various articles on importation into Canada distinguish those leviable under the British Preferential, Intermediate, or General Tariffs, as well as the Special Tariff of the Franco-Canadian Treaty, so far as they are at present in operation in the Dominion.

With regard to the Surtax Tariff, it is provided under section 7 of the Canadian Tariff Act of 1907, as subsequently amended by Act No. 26 of 1914, that :

(4) Surtax Tariff.

(*a*) Goods, the product or manufacture of any foreign country, which treats imports from Canada less favourably than those from other countries may be made subject by order of the Governor in Council in the case of goods already dutiable to a surtax over and above the duties specified in the Act ; and in the case of goods not dutiable to a rate of duty, not exceeding, in either case, 20 per cent. *ad valorem.*

(*b*) Goods, the product or manufacture of any foreign country imported into Canada in vessels registered in such foreign country, admitted to registration under the laws of such foreign country, may, if such foreign country imposes higher duties of customs upon goods imported into such country in vessels registered in Canada than upon the like goods when imported in vessels of such country, be made subject by order of the Governor in Council in the case of goods already dutiable to a surtax over and above the duties specified in the Act, and in the case of goods not dutiable to a rate of duty not exceeding, in either case, 20 per cent. *ad valorem.*

(*c*) Within the limits prescribed any such goods may by such Order-in-Council be made subject to a surtax or rate, as the case may be, differing from the surtax or rate to which another class of goods may be thereby, or by any other such order, made subject.

(*d*) The Governor in Council may make regulations for carrying out the purposes of this section, and may by Order-in-Council suspend the surtax or rate in whole or in part from application to the goods of such foreign country or any class of such goods.

(*e*) The decision of the Governor in Council shall be final on any question which may arise regarding the application of the surtax or rate pursuant to this section.

At the present time the Surtax Tariff is *not* applied to the products of any country.

[NOTE.—The surtax previously leviable on *German* goods imported into Canada from the 17th April 1903, under Act No. 15 of 1903, and which was re-imposed by Act No. 11 of 1907, was suspended, with effect from 1st March 1910 (Customs Memo. No. 1572B of 1910).]

Reciprocity Agreement between Canada and certain West Indian Colonies.

A Reciprocal Trading Agreement, which came into operation on the 2nd June 1913, was entered into on the 9th April 1912 between the Government of Canada and the Governments of the following West Indian Colonies :—

Trinidad.	Antigua.
British Guiana.	St. Kitts.
Barbados.	Dominica,
St. Lucia.	and
St. Vincent.	Montserrat.

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

Under the Agreement, the Customs duties on certain goods*—the produce or manufacture of Canada—imported into any of the above-mentioned West Indian Colonies—parties to the Agreement—shall not at any time be more than *four-fifths* of the duties imposed in the Colony on similar goods when imported from any foreign country—except that on flour the preference in favour of Canada shall not be less than 12 cents (6*d.*) per 100 lbs.

[The Governments of the above-mentioned British West Indian Colonies, as well as Grenada, have passed laws approving the terms of the Agreement, and have extended its benefits not only to the products of Canada, but also to the products of the United Kingdom and Newfoundland, and, in the case of Grenada, to the products of the various West Indian Colonies, parties to the Agreement, whilst, as regards Barbados, the benefits have been extended to the products of all British Countries. For details of the provisions of the laws enacted, and the Regulations issued thereunder, *see* under the various British West Indian Colonies concerned in these Introductory Notes.]

The duties on certain goods†—the produce or manufacture of any of the above-mentioned Colonies—imported into Canada, shall not at any time be more than *four-fifths* of the duties imposed on similar goods when imported from any foreign country, except that certain special provisions are made respecting the preference accorded to certain sugar and molasses, and for the maximum duty leviable on arrowroot, whilst cocoa beans, raw and concentrated lime juice, and fresh limes are to be accorded free entry into the Dominion, but to be subject to certain minimum rates when imported from foreign countries.

The Canadian Government approved the terms of the Agreement by the "West Indian Trade Agreement Act, No. 56 of 1913," which came into force by a Proclamation, dated 19th May 1913, on the 2nd June 1913.

Under this Act the benefits of the Agreement were extended to the United Kingdom, the Colonies parties thereto, and to such other British Colonies as may be hereafter admitted by Proclamation. (*See* * note on next page).

The Act also provided that in the case of the scheduled articles in the Agreement the rates of duty leviable on such goods—the produce of the Colonies parties thereto—when imported direct into Canada shall be:

(*a*) at the rate of four-fifths of the several rates of duty, if any, imposed on similar goods when imported from any foreign country, or

(*b*) at the British Preferential Tariff rates of duty,

whichever shall be the lower rate.

The Canadian Customs Tariff was amended by Act No. 15 of 1913, which came into force on the 13th May 1913, and it is stated in Customs Memo. No. 1737B of 1913 that the amendments made thereby are in accordance with the stipulations on the part of Canada made in the Agreement.

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* Fish, meats, wheat flour, Indian meal, rolled oats and oatmeal, cereal foods, bran and pollard, bread and biscuits of all kinds, oats, beans and peas (whole or split), coal, bituminous, butter, cheese, lard, hay, certain live stock, brooms and brushes, boots, shoes, and slippers cordage, agricultural machinery and implements of all kinds, iron and steel rails, spikes, rivets and clinches, wire (including barbed wire), woven wire fencing and metal gates, machinery (including motor and other engines), steam boilers, electric machinery and electric dental appliances of all kinds, vehicles, including automobiles and motor cars, manufactures of india-rubber, paints, colours and varnishes, paper of all kinds, and manufacturers of paper, vegetables of all kinds, including potatoes, onions and canned vegetables, soap, furniture, including cash registers, coffins, caskets, casket robes and linings and casket hardware, certain timber, doors, sashes and blinds, pianos and organs, starch, trunks, valises, travelling and tool bags and baskets of all kinds, cement, glass bottles, lamps, lamp chimneys, and table glassware, nickel-plated, gilt or electroplated ware, calcium carbide, linseed oil cake and linseed oil cake meal, fresh, canned and bottled fruits and condensed milk.

† Sugar, molasses and syrups, shredded sugar cane, fresh fruits, cocoanuts, asphalt and manjak, coffee, raw cotton, cotton seed, cotton seed meal and oil, rice, rice meal, flour and bran, crude petroleum, coal and kerosene oils, copra and cocoanut oil, rubber (raw) and balata, bulbs, logwood and logwood extract, annatto, turtle shell (unmanufactured), ginger, nutmegs, and spices (unground), arrowroot, salt, sponges, fresh vegetables, tapioca and cassava, tapioca and cassava flour, honey and beeswax, essential oils, tamarinds (fresh or preserved), cattle food containing molasses, pea nuts and kola nuts, diamonds (uncut), timber, vanilla beans, bay leaves, papaine, lime juice, fruit syrups and fruit juices (non-alcoholic).

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

[The effect of this Act is that the British Preferential Tariff rates of duty are applicable to the articles scheduled in the Agreement—when the produce of the above-mentioned British West Indian Colonies—on importation into Canada.]

The concessions granted by Canada to any of the above-mentioned Colonies are to be extended to the undermentioned Colonies for a period of *three* years from the date of operation of the Agreement (viz., 2nd June 1913), provided that thereafter the concessions to any of such Colonies which shall not have granted reciprocal advantages to Canada shall cease :—

Bahamas.	*Grenada.
Bermuda.	Jamaica.
British Honduras.	Newfoundland.

The Governments may provide that to be entitled to the concessions, the products of the various Colonies must be conveyed by ship direct without transhipment or from one of the other Colonies entitled to the advantages of the Agreement.

The Agreement is to remain in force for 10 years and may be terminated by any of the parties thereto at the end of one year after the day upon which notice has been given by the party desiring such termination.

Special (or Dumping) Duties on under-valued goods.

It is further provided by the Canadian Customs Tariff Act of 1907 : "That in the case of articles exported to Canada *of a class or kind made in Canada*, if the export or actual selling price to an importer in Canada be less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada there shall, in addition to the duties otherwise established, be levied, collected and paid on such article, on its importation into Canada, a *special duty* (or dumping duty) equal to the difference between the said selling price of the article for export and the said fair market value thereof for home consumption :

"Provided that the said special duty shall not exceed 15 per cent. *ad valorem* in any case :

"Provided also that the following goods shall be exempted from such special duty viz. :—

"(*a*) Goods whereon the duties otherwise established are equal to 50 per cent. *ad valorem.*

"(*b*) Goods of a class subject to excise duty in Canada.

"(*c*) Sugar refined in the United Kingdom.

"(*d*) Binder twine or twine for harvest binders manufactured from New Zealand hemp, istle or tampico fibre, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding 600 feet to the pound.

"Provided further that excise duties shall be disregarded in estimating the market value of goods for the purposes of special duty when the goods are entitled to entry under the British Preferential Tariff."

The expression "export price" or "selling price" above mentioned shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Canada.

If at any time it shall appear to the satisfaction of the Governor in Council, on a report from the Minister of Customs, that the payment of the special duty herein provided for is being evaded by the shipment of goods on consignment without sale prior to such shipment, the Governor in Council may in any case, or class of cases, authorise such action as is deemed necessary to collect on such goods, or any of them, the same special duty as if the goods had been sold to an importer in Canada prior to their shipment to Canada.

If the full amount of any special duty of Customs be not paid on goods imported, the Customs entry thereof shall be amended and the deficiency paid upon the demand of the Collector of Customs.

The Minister of Customs may make such regulations as are deemed necessary for carrying out the provisions of the foregoing sections, and for the enforcement thereof.

* The Canadian Government have, by Proclamation of the 22nd May 1913 (Customs Memo. No. 1737B) extended the benefits of the Agreement to Grenada so long as the Colonies, parties to the Agreement, continue to be entitled to such benefits, with effect from the 2nd June 1913.

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

Such regulations may provide :—

(i) for the temporary exemption from special duty of any article or class of articles when it is established to the satisfaction of the Minister of Customs that such articles are not made in Canada in substantial quantities and offered for sale to all purchasers on equal terms, under like conditions, having regard to the customs and usage of trade, or

(ii) for the exemption from special duty of any article when the difference between the fair market value of the goods and the selling price thereof to the importer amounts only to a small percentage of their fair market value.

The following Regulations respecting the special (or dumping) duties have been made under Customs Memoranda, Nos. 1407B of May 1st, 1907, 1506B of December 1st, 1908, 1652B of 26th October 1911, and No. 1812B of the 24th August 1914 :—

Regulations respecting Special (or Dumping) Duties.

(1) Invoices in duplicate, properly certified, shall be delivered at the Customs House, with the bills of entry for all imported goods.

(2) Every such invoice shall contain a sufficient and correct description of the goods, and in respect of goods sold by the exporter, shall show in one column the actual price at which the articles have been sold to the importer, and in a separate column the fair market value of each article as sold for home consumption in the country of export.

(3) The "*price*" and "*value*" of goods in every case aforesaid are to be stated as in condition packed ready for shipment at the time when, and at the place whence, the goods have been exported directly to Canada.

(4) When the value of goods for duty purposes is determined by the Minister of Customs under the provisions of the Customs Act, by reason of the goods being exported or imported under unusual conditions, the value so determined shall be held to be the fair market value thereof.

(5) In making Customs entry, the "special duty" may be shown by itself in the "net duty" column of the entry below the number of articles subject to special duty.

(6) Goods of a class or kind, made in Canada, are subject to special duty when sold for exportation to Canada at a less price than for home consumption in the country of export, whether such goods be otherwise free of duty or subject to specific or *ad valorem* duties, with the exception of the articles above quoted.

(7) Under the "special duty" provisions of the Customs Tariff, the special duty (or dumping duty) is *not* to apply in the following cases, viz. :—

(*a*) When the difference between the fair market value and the selling price of the goods to the importer in Canada does not exceed 5 per cent. of their fair market value.

Provided that the whole difference shall be taken into account for special duty purposes when exceeding 5 per cent.

Provided, further, that special duty (or dumping duty) under the Customs Tariff shall, without exemption allowance, apply to articles of a class or kind made in Canada when admitted free of ordinary duty, and shall also without exemption allowance apply to round rolled wire rods of iron or steel. (Memo. No. 1812B, dated 24th August 1914.)

[Decisions have also been given that, unless otherwise determined, special (or dumping) duty will be operative on :

Galvanised plate and black plate and sheet when not over 36 in. wide and 144 in. long. (Customs Memo. dated 11th December 1909.)

Chocolate and preparations of chocolate shipped to Canada on consignment without sale prior to shipment similar to the special duty payable on chocolate sold to an importer in Canada, prior to its shipment thereto. A deposit of 15 per cent. *ad valorem* is required to secure the payment of the special duty, any excess of duty paid being subsequently refunded on application through the Collector in the usual form upon proof to the satisfaction of the Minister of Customs as to the actual price realised from the sale of the goods, exclusive of all charges thereon after shipment from the place whence exported directly into Canada. (Customs Memo. No. 1594B, dated 13th June 1910.)]

INTRODUCTORY NOTES—*continued.*

Dominion of Canada—*cont.*

Dumping Regulations—*cont.*

(8) Articles of merchandise for use *bonâ fide* as samples for sale of similar goods are admitted without *special* duty, but are subject to the *ordinary* duties in force.

(9) The amount of any advance in the market value of goods between the time of their purchase by the importer and the date of their exportation to Canada shall not be subject to special duty, provided the goods have been exported in the usual course and the actual date of purchase established to the satisfaction of the Collector by contracts, or other sufficient documents produced for his inspection and attested to, and also further provided that in respect of goods subject to *ad valorem* duty, that the *ordinary* duty shall be collected (as heretofore) on the fair market value of the goods as at the time of their direct exportation to Canada, under the provisions of sections 40 and 41 of the Customs Act (c. 48 of the Revised Statutes of Canada, 1906).

(10) In computing the difference for special duty purposes between the "fair market value" in the country of export and the "selling price to the importer in Canada," the fair market value of the goods is to be estimated on the usual credit basis, except when the article is universally sold in the country of export for cash only, in which case the fair market value is to be estimated on a cash basis; provided that a *bonâ fide* discount for cash not exceeding 2½ per cent when allowed and deducted by the exporter on his invoice may be allowed in estimating the fair market value of goods for duty purposes.

Combines Investigation Act.

It is provided under the "Combines Investigation Act, 1910" (No. 9 of 1910) that whenever it appears to the satisfaction of the Governor-in-Council that with regard to any article there exists any combine to promote unduly the advantage of the manufacturers or dealers at the expense of the consumers, and that such disadvantage is facilitated by the customs duties imposed on the article, the Governor-in-Council may direct either that such article be admitted free of duty, or that the duty thereon be reduced to such rate as, in the opinion of the Governor-in-Council, will give the public the benefit of reasonable competition.

Newfoundland.

The following articles may be imported *free of duty*:—

(i) Articles for the use of the Governor.

(ii) Articles imported by or for the use of the Army and Navy, also articles consigned direct to officers and men on board vessels of His Majesty's Navy for their own personal use or consumption.

[No drawback of duty is allowed on canteen stores.]

(iii) Articles imported by or for the use of the Government, or of any of the Departments thereof, or for the Municipal Council.

(iv) Articles for the official use of Consuls.

(v) All articles and ingredients (except butter) imported in bond for use in the manufacture of tobacco, cigars, cigarettes, butterine, oleomargarine, lard, or similar compounds.

(vi) Certain articles used in the manufacture of explosives, when imported by the British Canadian Explosives Co., Ltd., London, for their use and not for sale (Act No. 11 of 1911).

(vii) Certain articles, when imported by certain specified companies, for use in peat and cold storage factories (Acts Nos. 20 and 23 of 1911).

(viii) All plant, machinery, and materials necessary for the original construction and installation of the Marine Railway Dock at Harbour Grace or other marine docks (Acts Nos. 28 of 1911 and 29 of 1913), and for the Labrador Railway (Act No. 14 of 1913).

(ix) Instruments, apparatus, supplies, and stationery required and used in installing, maintaining, and operating various Marconi Wireless Telegraph Stations (exclusive of provisions, household goods, furniture or supplies for the personal use of employees of the Marconi Wireless Telegraph Co., of Canada, Ltd.), until 6th April 1926 (Act No. 23 of 1913).

(x) Settlers' effects, viz.: Wearing apparel, household furniture, books, implements and tools of trade, occupation or employment, guns, musical instruments, domestic sewing machines, typewriters, live stock, bicycles, carts, and other vehicles and agricultural implements in use by the settler for at least six months before his removal to the Colony, not to include machinery or articles imported for use in any manufacturing establishment, or for sale: provided that any dutiable article entered as "settlers' effects" may not be so entered unless brought with the settler on his first arrival and shall not be sold or otherwise disposed of without payment of duty until after 12 months actual use in the Colony.

INTRODUCTORY NOTES—*continued.*

Newfoundland—*cont.*

Free goods—*cont.*

(xi) Supplies, stores and donations for the Moravian Missionaries in Labrador and for the Deep Sea Mission under rules and regulations as may be made by the Governor-in-Council.

(xii) Samples of no commercial value.

(xiii) Articles imported for religious purposes and used in the worship of the denomination requiring the same, and bells, musical instruments, stained glass windows, statuary, paintings, carpets, chandeliers, lamps, clocks, and fancy hard wood for interior finishing, when imported solely for use in churches and chapels.

(xiv) Articles, the growth, produce and manufacture of Newfoundland when returned after having been exported (under certain conditions).

The importation of the following articles is *prohibited* :—

Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, gaol, or penitentiary.

The Governor-in-Council may remit the whole or any portion of the duty upon wine, currants, raisins or other articles imported into the Colony direct from the country of production, when it shall be proved to his satisfaction that the duty on codfish, the produce of Newfoundland, imported into such country has been or will be reciprocally reduced.

Under a Proclamation dated October 3rd, 1905, currants and sultana raisins imported into Newfoundland direct from the country of production are allowed free entry, provided a certificate is produced to the Customs Department to the effect that they are the product of the Kingdom of Greece.

Combines and Monopolies Act.

It is provided under the "Combines and Monopolies Act, 1914," (No. 5 of 1914), that whenever the Governor-in-Council deems it expedient to cause enquiry to be made into or concerning any matter of an alleged combine, the Governor may, by commission, confer upon Commissioners or persons by whom such enquiry is, by the said commission, to be conducted the power of summoning before them any party or witness, and of requiring them to give evidence on oath, orally or in writing, and to produce such documents or things as such Commissioners may require in the investigation of the matters into which they are appointed to examine.

Under this Act, unless the context otherwise requires, "combine" means any contract, agreement, arrangement, or combination which has, or is designed to have, the effect of increasing, or fixing, the price or rental of any article of trade or commerce, or the cost of the storage or transportation thereof, or of restricting competition in or of controlling the production, manufacturing, storage, sale or supply thereof to the detriment of consumers or producers of such article of trade or commerce, and includes the acquisition, leasing, or otherwise taking over or obtaining, by any person, to the end aforesaid, of any control over, or interest in the business, or any branch of the business of any other person, and includes what is known as "a trust, monopoly, or merger."

Bahamas.

The following articles may be imported *free of duty* :—

(i) Articles imported or taken out of bond for the use of—

(*a*) The Governor of the Colony.

(*b*) The Imperial or Colonial Government.

(*c*) His Majesty's Army and Navy.

(*d*) The Officer appointed Inspector of Lighthouses by the Board of Trade.

[A rebate of duty is allowed upon goods for any Department of H.M. Service, and also upon goods for the use of the Governor or Inspector of Lighthouses under the Board of Trade holding office in the Colony on the 21st March 1914—provided that in the case of *ad valorem* goods such rebates will be calculated on only half the contract price of such goods.]

(ii) Any animal or thing imported into the Colony for some temporary purpose approved by the Governor-in-Council if satisfactory bond be given for the re-exportation thereof within 90 days, and for the payment of a duty of 1½ % *ad valorem*.

(iii) Cargo of vessels in distress, if satisfactory bond be given for re-exportation and payment of export duty (1½ % *ad valorem*).

(iv) All machinery, tools, fixtures or supplies which may from time to time be required for the purpose of the processes carried on at agricultural factories,

INTRODUCTORY NOTES—*continued.*

Bahamas—*cont.*

Free goods—*cont.*

and all materials necessary for the purposes of the building, erection, alteration, repair, or equipment of such factory (Act No. 21 of 1906).

[The term "agricultural factory" means any factory used exclusively for the purpose of manufacturing, preserving, packing, or otherwise preparing for sale or export any agricultural product of the Colony.]

(v) The casing or covering or receptacle, both outer and inner, ordinary and usual commercial package of any goods, whether of wood, paper, cloth, tin, or any other metal or material (exclusive of trunks and valises).

(vi) The Governor-in-Council may, when satisfied that any Foreign Power has accorded to British Consular Officers within its Dominions the privilege of exemption from import duties, direct that supplies imported for the use of the Consulates within the Colony of such Foreign Power may be exempted from duty.

(vii) Advertising matter if of no commercial value and intended for free public distribution.

Articles subject to duty (other than alcohol, ale, brandy, cider, cigars, cigarettes, cordials, gin, liqueurs, porter, rum, stout, tobacco, whisky, and wines), when not originally shipped with the intention of being brought into the Colony, and when brought into the Colony, although the requisite information for perfect entry of the same cannot be ascertained or obtained, shall, in lieu of such duty, be charged a duty of 33⅓ % on the value at the port of entry, or on the price which they shall realize at auction, when sold and delivered for local consumption, at the option of the Treasurer.

Articles exempted from duty when not originally shipped with the intention of being brought into the Colony and when brought into the Colony and sold at public auction shall be charged a duty of 5 % on the price realised at such auction, and any person who shall so sell such goods without having given bond to the satisfaction of the Treasurer for the payment of such duty shall be liable to a penalty of double the amount of such duty.

Additional duty on bonded goods. An additional duty of ½ % *ad valorem* is charged upon all goods entered to be bonded in the Colony.

Turk's and Caicos Islands.

The following articles may be imported *free of duty* :—

(i) Stores imported by or for the use of the Imperial or Colonial Services.

(ii) Articles for furnishing, decorating or equipping Consulates of Foreign Governments; provided similar concessions are granted to British Consulates by such Foreign Governments.

(iii) Weather Services articles for the use of the Weather Service of the United States being the property of the United States Government.

The importation of the following articles is *prohibited* :—

Goods, and any package of goods, bearing any name or mark which states or implies that such goods were manufactured or produced in any country in which the same were not manufactured or produced.

Jamaica.

The following articles may be imported *free of duty* :—

(i) The component parts of any article which is free under the tariff; provided such parts of free articles cannot be used for any other purpose than for making up or completing any article which is itself free, and provided such parts have been specially prepared and manufactured to replace or fit such free articles.

(ii) Articles, the property of Foreign Governments, imported for the purpose of furnishing, decorating, or equipping the Consulates of such Governments; provided that the like concession is granted to British Consulates by such Foreign Governments.

(iii) Provisions and stores imported by the local Government for the public service, and stores, tools, and materials for the Kingston General Commissioners the Spanish Town Waterworks Commissioners, or for any Parochial Board for any public or parochial service, on the certificate of the Revenue Commissioner.

(iv) Provisions and stores, arms, equipment and uniforms for His Majesty's Navy, Army, or Militia on the certificate of the Officer commanding the Navy or the

INTRODUCTORY NOTES—*continued.*

Jamaica—*cont.*

Free Goods—*cont.*

Troops that they have been solely imported for their use; and also provisions, wines, spirits, and malt liquors for the consumption of the Naval Staff and Naval Messes in the Island, consigned by Bills of lading to any Naval Officer or President of a Naval Mess under certain prescribed conditions.

(v) Articles imported for the use of the weather service of the United States of America, being the property of the United States Government.

(vi) Materials, fixtures, and furniture for erection and equipment of hotels (Law No. 15 of 1904).

(vii) Articles for the use of the Governor (Law No. 19 of 1890).

(viii) Models of inventions and of other improvements in the arts and industries.

[No goods imported free of import duties under the provisions of any law, certificate, or concession shall be sold or transferred without the importer notifying the Collector-General, and paying such import duties as would be payable if the purchaser or transferee had on the day of sale or transfer imported the goods.]

The importation of the following goods is *prohibited* :—

Any articles of foreign manufacture, and any packages of such articles, bearing any names, brands, or marks being, or purporting to be, the names, brands, or marks of manufacturers resident in the United Kingdom.

Whenever it shall appear to the Governor in Privy Council that the interests of the Island will be advanced thereby, he is authorised, with the advice and consent of the Council, to exempt from duty, or to admit at a modified rate of duty, any articles which may be required for use in connection with local industries, or in the preparation of native products, or otherwise, subject to such regulations and conditions, and for such periods as he may see fit.

[Under this clause, a Rule was made by the Governor in Privy Council, dated 18th January 1913 (Government Notice No. 37 of 1913) stating that concessions made may be either (*a*) general or (*b*) limited, and that in the former case all articles of the character designated may be passed on ordinary free entry. In the latter case the entry must be accompanied by a certificate in prescribed form signed by the importer, and in which is embodied a declaration to the effect that the goods for which free entry is made fall within the intentions and limits of the concession.]

A *drawback* equal to the duty paid on first importation is allowed on all goods on which duty has been paid if duly exported within two years of their first importation—subject to rules made by the Governor in Privy Council for the regulation of such drawbacks.

[Such Rules were laid down in Government Notice, No. 225, dated 21st May 1912.]

A *drawback* equal to the duty paid on their importation shall also be allowed on shipbuilding materials or accessories of any kind for shipbuilding which shall have been imported into the Island and used in the construction or repairs of foreign-going vessels of any kind, on presentation to the Chief Officer of Customs at the port of importation of a certificate to the effect that such materials and accessories have been used as aforesaid under the hand of the builder or repairer of such vessel or boat who used the same, together with a declaration from such builder or repairer that he believes such shipbuilding materials and accessories to have been imported into the Island. Paints and oils used in painting any foreign-going ship while temporarily in port, shall be included in the term "accessory."

Cayman Islands.

The importation of the following articles is *prohibited* :—

Articles of foreign manufacture, and any packages of such articles, bearing any names, brands, or marks being, or purporting to be, the names, brands, or marks of manufacturers resident in the United Kingdom. (Sec. 18 of Law No. 1 of 1897.)

St. Lucia.

The following articles may be imported *free of duty* :—

(i) Articles for the use of H.M. Service, or of the Government, or of the Governor, or for the use of the Police Library and Recreation Club, if imported with the approval of the Governor.

(ii) Articles for the use of the Imperial Department of Agriculture.

(iii) Articles for the use of the Castries Town Board.

(iv) Articles for the official use of any Foreign Consulate, and all luggage and personal effects of the Consular representative of any Foreign Country, or of his family, or suite, if such Consular representative is not engaged in any other business or profession in the Colony: provided that a similar privilege is accorded by such Foreign Country to the British Consulate therein.

INTRODUCTORY NOTES—*continued.*

St. Lucia—*cont.*

Free goods—*cont.*

(v) Patterns and samples of no intrinsic value.

(vi) Packages or coverings in which goods are imported; if in the opinion of the Treasurer they are usual or necessary for the purpose.

(vii) Articles for the building or repair of any church or school-house, or for the use of any church, imported for such purpose on written declaration to that effect to the satisfaction of the Treasurer.

(viii) Articles for the use of St. Mary's College Cadet Corps, imported with the approval of the Governor-in-Council.

(ix) Official uniforms, accoutrements and equipments imported with the assent of the Governor, for special use by officers and men in H.M.'s Naval, Military, Civil or Volunteer Services.

(x) Personal effects, not being merchandise, of persons who are natives of, or domiciled in, St. Lucia, who have died abroad, if imported within six months of the date of death.

(xi) Theatrical scenery, properties, apparel, and other paraphernalia imported by proprietors or managers of theatrical or other exhibitions.

(xii) Advertising matter of no marketable value.

The Governor-in-Council is empowered to exempt any article from the payment of duty if he is satisfied, upon a declaration by the importer, that the article is imported for the purpose of starting, developing or improving any industry intended to be established, or being carried on, in the Colony.

The Treasurer may give permission to any person to import goods into the Colony without payment of duty thereon, upon being satisfied that such goods are imported for temporary use only. Such permission shall be subject to the following conditions:—

(*a*) That such goods shall be taken out of the Colony within three months of the date of such permission; and

(*b*) That the person to whom such permission is given shall deposit in the hands of the Treasurer the amount of duty payable on such goods.

If such goods are not taken out of the Colony within three months of the date of the said permission the deposit will be forfeited, but if they are taken out of the Colony as aforesaid the deposit will be refunded.

All goods on their re-importation into the Colony, whether duty shall have been paid on them on their previous importation or not, are liable to the same duty as if then imported for the first time. The owner of any article exported from the Colony after payment of import duty may re-import the same free of duty under certain prescribed conditions: provided that if any alterations or repairs are made in or to such article before its re-importation duty shall be paid, on re-importation, on the full value of such alterations and repairs.

British Preferential Tariff.

The Canadian-West Indian Reciprocity Agreement of 1912* was adopted, and effect given thereto, by Ordinance No. 2 of 1913, which came into force on 2nd June 1913.

The Ordinance provides for the preferential treatment of certain goods, the produce or manufacture of the

UNITED KINGDOM,
DOMINION OF CANADA, and
NEWFOUNDLAND.

The Governor-in-Council may extend, by Order, the benefits of the British Preferential Tariff to the produce or manufacture of any British Possession or Protectorate in the same manner as to similar preferential goods.

It is provided that the preferential rates of duty on certain goods specified in the Agreement, shall be *four-fifths* (*i.e.*, a preference of 20%) of the duties imposed on foreign goods, except that in the case of wheat flour the preference shall amount to at least 6*d.* per 100 lbs.

The Governor in-Council is empowered to make regulations for the better carrying out of the provisions of the above-mentioned Ordinance.

Regulations for Entry of Goods under the British Preferential Tariff.

The Customs Regulations which have been prescribed for the purpose of governing the entry of goods under the British Preferential Tariff provide that all articles entitled to preference—being the produce or manufacture of the United Kingdom, Canada or Newfoundland—shall not be entitled to preference unless there be submitted by the importer of such goods at the time of importation a Certificate

* For the provisions of the Canadian-West Indian Reciprocity Agreement of 1912, *see* under the Dominion of Canada, pp. l–lii.

INTRODUCTORY NOTES—*continued.*

St. Lucia—*cont.*

of Origin in one or other of the prescribed forms, according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of Origin for goods *not* consigned direct, in order to be valid, must be attested to in British Countries before a Collector or other principal officer of Customs, Notary Public, or other official authorised to administer oaths; and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate shall be valid after the expiry of six months from the date of issue.

Inasmuch as it is possible that articles entitled to preference may occasionally reach the Colony before the arrival of the certificates of origin relating to the same, it shall be competent for the Customs Authority to authorise the delivery of such article at the preferential rates of duty on the security of a deposit equal in amount to the difference in duty between the preferential and general rates.

When goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity or value of the goods, they shall not be entitled to preference unless the Customs Authority at the port of destination is satisfied as to the origin of the goods, and that the differences are solely due to error.

It is prescribed in the Forms of the Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or otherwise, that there shall be a certified statement or a declaration signed, as the case may be, either by the exporter, or by the declarant and by the issuing authority, as above stated, to the effect that the merchandise is the growth, produce or manufacture of a British country entitled to preference,* and that in the case of manufactured goods—

> "A substantial portion of the labour of . . . (*country of manufacture*) has entered into the production of every manufactured article included in this certificate of origin, to the extent in each article of not less than *one-fourth* of the value of every such article in its present condition."

A declaration is also required in the case of goods not consigned direct to the effect that the

> "goods are in the original packages in which they were exported from . . . ., and that such goods have been under continuous Customs supervision whilst in . . . ., and have not been altered in nature, quality or value since their exportation from . . . ."

[NOTE.—Information as the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into the Colony may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

Goods certified for entry under the Preferential Tariff must be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the certificate of origin is endorsed accordingly.

Goods shall not be entitled to preference if they are set out on Customs Bills of Entry in which other goods are also set out.

St. Vincent.

The following articles may be imported *free of duty*:—

(i) Arms, ammunition, uniforms, accoutrements, prizes, materials, stores, and supplies imported by or for the use of His Majesty's Naval and Military forces, the police force or any Volunteer force or Rifle Association sanctioned by the Governor.

(ii) All articles imported by or for the Officer administering the Government for his own use provided that a certificate be produced with every entry of such articles showing them to be for such use.

(iii) All articles for the Public Service under certificate from the Colonial Secretary.

(iv) Articles imported by the Consuls of Foreign Countries for the official use of their Consulates, which countries grant similar privileges to British Consular Officers:—

(1) Furniture and effects in the case of "Consuls de Carriére."

(2) Flags, coats of arms, and other articles for official use imported by Consular Officers whether Consuls de Carriére or otherwise.

* In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce or manufacture of a British Country entitled to preference as shown by reliable invoices presented by the exporter.

INTRODUCTORY NOTES—*continued.*

St. Vincent—*cont.*

Free goods—*cont.*

(v) All articles imported by the Kingstown Board for the use of the said Board, or by the Committee of Management of the Free Public Library for the use of the said Library—provided that the Collector of Customs is satisfied that such articles have been imported solely for the use of the said Board or Library, as the case may be, and also that if such articles are sold within one year from the date of importation the customs duty shall be paid thereon at the rate in force at the date of importation.

(vi) Articles re-imported into the Colony (within one year from date of exportation) on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.

(vii) The actual cases or packages (except trunks and iron tanks) in which imported goods arrived in the Colony.

(viii) All articles imported or purchased locally for building, repairs or use of or in any Church or other edifice set apart for Christian public worship: provided that proof be given to the Collector of Customs that such articles have been imported or purchased locally and are necessary for such uses and not otherwise.

(ix) Articles passed by the Collector of Customs as the personal baggage of passengers and professional apparatus brought in by passengers for their own use.

Goods not prohibited to be imported into or used in the Colony, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or, if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty: Provided that this section shall not apply in the case of any article being a compound of or containing opium in accordance with the last current British Pharmacopœia, and specially imported for medicinal purposes only.

If any article is enumerated in the tariff, which can be classed under two or more names, headings, or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon: Provided that the higher duty shall not be exacted in cases where the Collector of Customs is satisfied that the article only contains a very small proportion of the article bearing the higher duty.

Every person who sells to His Majesty's Government for the service of any of His Majesty's regular troops stationed in this Colony, or any of His Majesty's ships arriving at this Colony, shall be entitled to receive back the amount of duty paid on material or supplies or goods so sold or furnished for the service of such troops or ship: Provided that due proof is made of the payment of such duty, and that the nature and quantities of the materials or supplies so sold or furnished are duly certified by a responsible officer of such troops or ship as the case may be.

The Collector of Customs may give permission to any person to bring into the Colony any goods without payment of duty thereon upon being satisfied that such goods are so brought in for temporary use only. Such permission shall be subject to the following conditions:—

(*a*) That such goods shall be taken out of the Colony within three months of the date of such permission.

(*b*) That the person to whom such permission is given shall deposit in the hands of the Collector of Customs the amount of the duty on such goods.

If such goods are not taken out of the Colony within three months of the date of the said permission the deposit in the hands of the Collector of Customs shall be forfeited. If such goods are taken out of the Colony as aforesaid, such deposit shall be refunded.

British Preferential Tariff.

The Canadian-West Indian Reciprocity Agreement of 1912* was adopted, and effect given thereto, by Ordinance No. 2 of 1913, which came into force on the 2nd June 1913.

This Ordinance was superseded by Ordinance No. 6 of 1913, which came into force on the 4th June 1913, and which provides for the preferential treatment of certain goods, the produce or manufacture of the

UNITED KINGDOM,
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NEWFOUNDLAND.

* For provisions of the Canadian-West Indian Reciprocity Agreement of 1912, *see* under the Dominion of Canada, pp. l–lii.

INTRODUCTORY NOTES—*continued.*

St. Vincent—*cont.*

The Governor-in-Council may extend, by Order, the benefits of the British Preferential Tariff to the produce or manufacture of any British Possession or Protectorate in the same manner as to similar preferential goods.

The Ordinance No. 6 of 1913 specifies the rates of duty leviable under the British Preferential and General Tariffs—the British Preferential rates on certain articles being exactly *four-fifths* (*i.e.*, a preference of 20%) of the duties leviable under the General Tariff.

It is further provided that, on and after any date to be named by the Governor in Council by Proclamation, the British Preferential Tariff rates of duty shall be only applicable to goods brought without transhipment into the Colony by ship direct from any of the countries entitled to the advantages of the Agreement or by way of any British country.

In order that goods may be entitled to entry at British Preferential Tariff rates of duty they must be accompanied by such evidence of origin as may be prescribed by the Governor in Council from time to time, and in the case of manufactured goods, upon proof being submitted that a substantial portion of the value of the manufactured article has been produced by labour in the above-mentioned Countries.

The Governor-in-Council is empowered to make regulations for the purpose of carrying out the provisions of the above-mentioned Ordinance.

Regulations for entry of goods under the British Preferential Tariff.

The Customs Regulations which have been prescribed for the purpose of governing the entry of goods under the British Preferential Tariff, provide that all articles entitled to preference shall be *bonâ fide* the growth, produce, or manufacture of the United Kingdom, Canada, Newfoundland, or such other British Colonies as may from time to time be declared to be entitled to the advantages of the Canadian-West Indian Reciprocity Agreement of 1912.

Manufactured articles shall only be admitted at the preferential rates of duty upon proof being submitted that a substantial portion of the labour of the United Kingdom, Canada, Newfoundland, or other Colonies entitled to the advantages of the Agreement has entered into the production of such articles to the extent in each article of not less than *one-fourth* of the value thereof at the time the goods are entered for exportation with the Customs Authorities in the country of produce or manufacture.

All articles entitled to preference shall be accompanied by a Certificate of Origin in one or other of the prescribed forms, according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of origin for goods *not* consigned direct, in order to be valid, must be attested to in British Countries before a Collector or other principal officer of Customs, Notary Public, or other official authorised to administer oaths; and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate shall be valid after the expiry of six months from the date of issue.

Inasmuch as it is possible that articles entitled to preference may occasionally reach St. Vincent before the arrival of the certificates of origin relating to the same, it shall be competent for the Customs Authorities to authorise the delivery of such articles at the preferential rates of duty on the security of the deposit equal in amount to the difference in duty between the preferential and general rates, or on bond being given for such amount for the due production of the necessary certificates within a prescribed period, provided that a general bond may be entered into to cover a series of transactions, and in a penalty suitable to the extent of such transactions.

When goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity, or value of the goods, they shall not be entitled to preferential treatment unless the Customs Authorities at the port of destination are satisfied as to the origin of the goods, and that the differences are solely due to error.

It is prescribed in the Forms of Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or otherwise, that there shall be a certified statement or a declaration signed, as the case may be, either by the exporter or by the declarant and by the issuing authority, as above

INTRODUCTORY NOTES—*continued.*

St. Vincent—*cont.*

stated, to the effect that the merchandise is the growth, produce, or manufacture of a British country entitled to preference,* and that in the case of manufactured goods—

> "A substantial portion of the labour of . . . . (*country of manufacture*) has entered into the production of every manufactured article included in this certificate of origin, to the extent in each article of not less than *one-fourth* of the value of every such article in the present condition."

A declaration is also required for goods not consigned direct to the effect that the—

> "goods are in the original packages in which they were exported from . . . and that such goods have been under continuous Customs supervision whilst in . . . . and have not been altered in nature, quality, or value, since their exportation from . . . . "

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into St. Vincent may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

Goods certified for entry under the preferential tariff shall be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the certificate of origin is endorsed accordingly.

In order to obtain admission at the preferential rates of duty, goods shall be imported into St. Vincent direct from the United Kingdom, Canada, Newfoundland, or the Colonies entitled to the advantages of the Agreement, provided that the source of any such goods is not to be deemed to be affected by passing through the United States or Canada, or through any of the other British Colonies—party to the Agreement—under Customs supervision for purposes of consignment or re-consignment to St. Vincent, but goods so consigned or re-consigned shall be imported into the Colony in the original packages in which they were exported, and they must not have been altered in nature, quality, or value during the time they remain in the United States, or in any other Country or Colony as aforesaid.

Goods entitled to preferential treatment shall not be entered on entries along with non-preferred goods.

Barbados.

The following articles may be imported *free of duty*:—

(i) Articles for the use of the Governor, the police, local government, or public institutions.

(ii) Articles imported by any Naval Officer on full pay in His Majesty's Service for his use and accommodation.

(iii) Articles for the use of His Majesty's Military and Naval Forces.

(iv) All *bonâ fide* official supplies for use of Consular officers of all Foreign Countries where His Majesty's Consular officers enjoy similar privileges.

(v) Articles specially imported by the vestry of the parish of St. Michael for the use of the Queen's house and grounds, and for the conversion of the latter into a public park, on the certificate to that effect of the churchwarden of the said parish.

(vi) All goods imported by the Directors of the Barbados General Hospital or purchased in bond by them for the said Hospital. (Act No. 3 of 1910.)

(vii) Articles specially imported for the use or decoration, or building or repairing of any place of worship, and not imported for sale, on the certificate to that effect of the officiating minister.

(viii) Articles (except intoxicating liquor) imported as gifts for prisoners of war.

(ix) All instruments, cables, wires, and other material necessary for the use and construction of the telegraphic lines or cables or offices of the West Indian and Panama Company. (Act No. 6 of 1890.)

(x) Apparatus and all other articles and materials required for the construction and working of the system of the Barbados Telephone Company, Limited. (Act No. 14 of 1913.)

(xi) All machinery and articles imported by any person, company, or vestry for the erection of a crematorium. (Act No. 2 of 1907.)

* In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce, or manufacture of a British Country entitled to preference as shown by reliable invoices presented by the exporter.

INTRODUCTORY NOTES—*continued.*

Barbados—*cont.*

A *drawback* of duty may be allowed under certain prescribed conditions on various articles, including articles imported for repairs, commercial travellers' samples, and on articles brought by visitors to the Island, on their exportation (Act No. 15 of 1910).

British Preferential Tariff.

The Canadian-West Indian Reciprocity Agreement of 1912* was ratified by Act No. 22 of 1912, and effect was given thereto by the Customs Tariff Act No. 23 of 1912 as subsequently continued, which came into force on the 2nd June 1913.

The Act provides for the preferential treatment of certain goods the produce or manufacture of

ANY BRITISH COUNTRY,

when imported direct from any British country—provided that such goods shall not be treated as not having been imported direct, by reason of their having been landed in any foreign country, if they have been landed there for the purpose of transit and have been kept in bond under Customs supervision till despatched to this Colony.

The Act No. 23 of 1912 specifies the rates of duty leviable under the British Preferential and General Tariffs—the British Preferential Tariff rates on certain articles being in practically all cases exactly *four-fifths* (*i.e.* a preference of 20%) of the duties leviable under the General Tariff.

Proof of origin, as prescribed by the Governor-in-Executive Committee, must be furnished with the bill of entry at the Customs House for goods admitted to entry under the British Preferential Tariff,

Every manufactured article to be admitted under the British Preferential Tariff must be *bonâ fide* the manufacture of a British country, and a substantial portion of the value of the manufactured article must have been produced by labour in one or more of such countries.

The Governor-in-Executive Committee may make such regulations as are deemed necessary for carrying out the provisions of the British Preferential Tariff.

Regulations for Entry of Goods under the British Preferential Tariff.

The Customs Regulations governing the entry of goods under the British Preferentia Tariff provide that all articles entitled to preference shall be *bonâ fide* the growth, produce, or manufacture of the United Kingdom, Canada, or any other British country.

Manufactured articles shall only be admitted at the preferential rates of duty upon proof being submitted that a substantial portion of the labour of the United Kingdom, Canada, or any other British Country has entered into the production of such articles to the extent in each article of not less than *one-fourth* of the value thereof at the time the goods are entered for exportation with the Customs Authorities in the Country of produce or manufacture

All articles entitled to preference shall be accompanied by a Certificate of Origin in one or other of the prescribed forms, according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of Origin for goods *not* consigned direct, in order to be valid, must be attested to in British Countries before a Collector or other principal Officer of Customs, Notary Public, or other Official authorised to administer oaths, and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate shall be valid after the expiry of six months from the date of issue.

Where goods entitled to preference reach Barbados before the arrival of the certificates of origin relating to the same, the general rate of duty shall be paid on delivery, but if within 6 months of the importation of the goods a certificate of origin showing that the goods are entitled to preference is produced to the Customs Department, the importer shall be entitled to a refund of the duty paid in excess of the preferential rate, which refund shall be made in accordance with section 63 of the Trade Act, 1910.

When goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity, or value of the goods, they shall not be entitled to preferential treatment unless the Customs Authorities at the port of destination are satisfied as to the origin of the goods, and that the differences are solely due to error.

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* For provisions of the Canadian-West Indian Reciprocity Agreement of 1912, *see* under the Dominion of Canada, pp. l–lii.

INTRODUCTORY NOTES—*continued.*

Barbados—*cont.*

It is prescribed in the Forms of Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or otherwise, that there shall be a certified statement or a declaration, signed, as the case may be, either by the exporter or by the declarant and by the issuing authority, as above stated, to the effect that the merchandise is the growth, produce, or manufacture of a British Country*, and that in the case of manufactured articles—

> " a substantial portion of the labour of . . . . (*Country of manufacture*) " has entered into the production of every manufactured article included in this " certificate of origin, to the extent in each article of not less than *one-fourth* of the " value of every such article in its present condition."

A declaration is also required for goods not consigned direct to the effect that the—

> " goods are in the original packages in which they were exported from . . . , and that such goods have been under continuous Customs supervision whilst in . . . . and have not been altered in nature, quality or value since their exportation from . . ."

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into Barbados may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

Goods certified for entry under the Preferential Tariff must be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the certificate of origin is endorsed accordingly.

In order to obtain admission at preferential rates of duty, goods shall be imported direct from the United Kingdom, Canada, or any other British country respectively: provided that the source of Canadian goods is not to be deemed to be affected by passing through the United States under Customs supervision for purposes of consignment or re-consignment to Barbados, but goods so consigned or re-consigned shall be imported into the Colony in the original packages in which they were exported from Canada, and they must not have been altered in nature, quality, or value during the time they remained in the United States.

Goods entitled to preferential treatment shall not be entered on entries along with non-preferred goods.

Grenada.

The following articles may be imported *free of duty*:—

(i) Articles for the use of His Majesty's Service, for the Governor, the Government, or any place of worship.

(ii) Articles for the official use of any Foreign Consulate, or the luggage and personal effects of the Consular representative of any foreign country or of his family or suite, if such Consular representative is not engaged in any other business or profession in the Colony (provided that a similar privilege is accorded by such foreign country to the British Consulate therein).

(iii) Official uniforms, accoutrements, and equipments imported, with the assent of the Governor, for official use by officers and men in His Majesty's Naval, Military, Civil, or Volunteer Services.

(iv) Appliances imported by circus and other entertainment companies (if exported within six months).

(v) Packages in which goods are imported (except new trunks, canisters and puncheons).

(vi) Patterns and samples of no intrinsic value.

(vii) Rifles, ammunition and other articles accessory thereto, imported with the consent of the Governor for the use of any Rifle Club, or of any member thereof.

(viii) Advertising matter of no marketable value.

The importation of the following articles is *prohibited*:—

All gold and silver articles of foreign manufacture bearing imitations of British assay marks, and all gold and silver articles bearing marks purporting to be British assay marks, but which are below the standard indicated by the marks. (Order in Council, dated 10th March 1913.)

* In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce, or manufacture of a British Country, as shown by reliable invoices presented by the exporter.

INTRODUCTORY NOTES—*continued.*

Grenada—*cont.*

British Preferential Tariff.

The Canadian-West Indian Reciprocity Agreement of 1912* was adopted, and effect given thereto, by Act No. 10 of 1913, which came into force on the 1st January 1914.

The Ordinance provides for the preferential treatment of certain goods, the produce or manufacture of the

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The Governor in Council may extend, by Order, the benefits of the British Preferential Tariff to the produce or manufacture of any British Possession or Protectorate in the same manner as to similar preferential goods.

Under a Resolution passed by the Legislative Council on the 10th July 1914, the British Preferential Tariff is applied to the products of all British Possessions which are parties to the Canadian-West Indian Agreement or which may hereafter become parties thereto. The British Possessions accorded preferential treatment, in addition to those specified above, are :—

TRINIDAD,
BRITISH GUIANA,
BARBADOS,
ST. LUCIA,
ST. VINCENT,
ANTIGUA,
ST. KITTS,
DOMINICA, and
MONTSERRAT.

It is provided that the preferential rates of duty on certain goods specified in the Agreement shall be *four-fifths* (*i.e.*, a preference of 20 per cent.) of the duties imposed on foreign goods, except that in the case of wheat flour the preference shall amount to at least 6*d.* per 100 lbs.

The Governor in Council is empowered to make regulations for the better carrying out the provisions of the above-mentioned Ordinance.

Regulations for entry of Goods under the British Preferential Tariff.

The Customs Regulations which have been prescribed for the purpose of governing the entry of goods under the British Preferential Tariff, provide that all articles entitled to preference shall be *bonâ fide* the growth, produce, or manufacture of the United Kindom, Canada, Newfoundland, or such other British Possessions or Protectorates as may from time to time be declared to be entitled to the advantages of the Canadian-West Indian Reciprocity Agreement of 1912.

Manufactured articles shall only be admitted at the preferential rates of duty upon proof being submitted that a substantial portion of the labour of the United Kingdom, Canada, Newfoundland, or the British Possessions or Protectorates, entitled to the advantages of the Agreement has entered into the production of such articles to the extent in each article of not less than *one-fourth* of the value thereof at the time the goods are entered for exportation with the Customs Authorities in the country of produce or manufacture.

All articles entitled to preference shall be accompanied by a Certificate of Origin in one or other of the prescribed forms, according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of origin for goods *not* consigned direct, in order to be valid, must be attested to in British Countries before a Collector or other principal officer of Customs, Notary Public, or other official authorised to administer oaths; and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

* For the provisions of the Canadian-West Indian Reciprocity Agreement of 1912, *see* under the Dominion of Canada, pp. 1–lii.

INTRODUCTORY NOTES—*continued.*

Grenada—*cont.*

No certificate shall be valid after the expiry of six months from the date of issue.

Inasmuch as it is possible that articles entitled to preference may occasionally reach Grenada before the arrival of the certificates of origin relating to the same, it shall be competent for the Customs Authorities to authorise the delivery of such articles at the preferential rates of duty on the security of the deposit equal in amount to the difference in duty between the preferential and general rates, or on bond being given for such amount for the due production of the necessary certificates within a prescribed period, provided that a general bond may be entered into to cover a series of transactions, and in a penalty suitable to the extent of such transactions.

When goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity, or value of the goods, they shall not be entitled to preferential treatment unless the Customs Authorities at the port of destination are satisfied as to the origin of the goods, and that the differences are solely due to error.

It is prescribed in the Forms of Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or otherwise, that there shall be a certified statement or a declaration, signed as the case may be, either by the exporter or by the declarant and by the issuing authority, as above stated, to the effect that the merchandise is the growth, produce, or manufacture of a British country entitled to preference,* and that in the case of manufactured goods—

> " A substantial portion of the labour of . . . . (*country of manufacture*) has entered into the production of every manufactured article included in this certificate of origin, to the extent of each article of not less than *one-fourth* of the value of every such article in the present condition."

A declaration is also required for goods not consigned direct to the effect that the—

> " goods are in the original packages in which they were exported from . . . and that such goods have been under continuous Customs supervision whilst in . . . . and have not been altered in nature, quality, or value, since their exportation from . . . . ."

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into Grenada may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

Goods certified for entry under the preferential tariff shall be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the certificate of origin is endorsed accordingly.

In order to obtain admission at preferential rates of duty, goods shall be imported direct from the United Kingdom, Canada, Newfoundland, or the British Possessions or Protectorates entitled to the advantages of the Agreement, respectively; provided that the source of any such goods is not to be deemed to be affected by passing through the United States or Canada or through any of the British Colonies parties to the Agreement, under Customs supervision for purposes of consignment or re-consignment to Grenada, but goods so consigned or re-consigned shall be imported into Grenada in the original packages in which they were exported, and they must not have been altered in nature, quality, or value during the time they remain in the United States or in any other country or colony aforesaid.

Goods entitled to preferential treatment shall not be entered on entries along with non-preferred goods.

Leeward Islands.

The following articles may be imported into *each* of the Presidencies of the Leeward Islands (except where otherwise stated) *free of duty*:—

(i) Articles for the use of the Governor, Government, Army, or Navy.

(ii) Samples having no saleable value, and articles intended for exhibition only and not for sale.

(iii) Articles which are exported for repair or alteration and subsequently re-imported —provided that notice of the intention to export such articles was given to the Treasurer at the time of exportation (St. Christopher-Nevis, Antigua, and Montserrat).

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* In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce, or manufacture of a British Country entitled to preference as shown by reliable invoices presented by the exporter.

INTRODUCTORY NOTES—*continued.*

Leeward Islands—*cont.*

Free Goods—*cont.*

[In the cases of Antigua, St. Christopher-Nevis, and Montserrat the following goods are also accorded free entry :—

"Goods imported in exchange for similar previously imported goods which had been exported from the Presidency within three weeks of their importation and on which duty had been paid—provided that notice of the intention to export such goods was given to the Treasurer at the time of exportation."]

(iv) All professional apparatus and workmen's tools brought by a passenger for his own use.

(v) Building materials for the construction or repair of any church or chapel, also all furniture and articles to be used in the celebration of Divine worship and all goods imported for the use or repair of churches, chapels, and duly certified school houses.

(vi) Naval stores for the use of the Admiralty (Antigua and Montserrat).

(vii) Consular articles for the official use of the Consulate of any Foreign Country; provided that a similar privilege in respect of similar articles is accorded by the laws and customs of such Foreign Country to His Majesty's Consulate therein (Virgin Islands, Antigua, Montserrat and Dominica).

(viii) All goods or stores for the use of the St. John's City Board (Antigua) for municipal purposes, for the Montserrat Board of Health, or for any observatory, laboratory, or Government Contractor in Dominica.

(ix) Machinery, plant, parts or fittings (until 1st September 1919), required by the Company called "Dominica Forests Limited"—provided a certificate is furnished by the Company to the effect that the articles will only be used for carrying on its manufactory and undertaking. (Dominica.)

NOTE.—In the case of *all* articles imported free of duty for a specific purpose into Antigua, Montserrat, and Dominica, a certificate is required to be furnished by the importer to the Treasurer, specifying the particular purpose for which such goods have been imported.

British Preferential Tariff.

The Canadian-West Indian Reciprocity Agreement of 1912 * was adopted, and effect given thereto in the Presidencies of St. Christopher-Nevis (Ordinance No. 7 of 1912), Antigua (Ordinance No. 7 of 1912), Montserrat (Ordinance No. 4 of 1912), and Dominica (Ordinance No. 5 of 1912)—the various Ordinances being operative from the 2nd June 1913.

The above-mentioned Ordinances provide for the preferential treatment of certain goods, the produce or manufacture of the

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on importation into the Presidencies of St. Christopher-Nevis, Antigua, Montserrat and Dominica (but not the Virgin Islands).

[The Presidency of the Virgin Islands was *not* a party to the Agreement.]

The Governor-in-Council may extend, by Order, the benefits of the British Preferential Tariff to the produce or manufacture of any British Possession or Protectorate in the same manner as to similar preferential goods.

It is provided in each of the Ordinances that the preferential rates of duty on certain goods specified in the Agreement shall be *four-fifths* (*i.e.*, a preference of 20 per cent.) of the duties imposed on foreign goods, except that in the case of wheat flour the preference shall amount to at least 6*d.* per 100 lbs.

The Governor-in-Council may make regulations for the purpose of carrying out the provisions of the above-mentioned Ordinances.

Regulations for Entry of Goods under the British Preferential Tariff.

The Customs Regulations which have been issued for the Presidencies of Antigua, St. Kitts-Nevis, Dominica and Montserrat, for the purpose of governing the entry of goods under the British Preferential Tariff provide that all articles entitled to preference shall be *bonâ fide* the growth, produce, or manufacture of the United Kingdom, Canada, Newfoundland or any other British Possession or Protectorate to which preferential treatment may be extended.

Manufactured articles shall only be admitted at the preferential rates of duty upon proof being submitted that a substantial portion of the labour of the United Kingdom, Canada or Newfoundland or any other British

* For provisions of the Canadian-West Indian Reciprocity Agreement of 1912, *see* under the Dominion of Canada, pp. l–lii.

INTRODUCTORY NOTES—*continued.*

Leeward Islands—*cont.*

Possession or Protectorate to which preferential treatment may be extended has entered into the production of such articles to the extent in each article of not less than *one-fourth* of the value thereof at the time the goods are entered for exportation with the Customs Authorities in the country of produce or manufacture.

All articles entitled to preference shall be accompanied by a Certificate of Origin in one or other of the prescribed forms according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of Origin for goods *not* consigned direct, in order to be valid, must be attested to in British Countries before a Collector or other principal officer of Customs, Notary Public or other official authorised to administer oaths; and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate shall be valid after the expiry of six months from the date of issue.

Inasmuch as it is possible that articles entitled to preference may occasionally reach the Presidency concerned before the arrival of the certificates of origin relating to the same, it shall be competent for the Customs Authorities to authorise the delivery of such articles at the preferential rates of duty on the security of a deposit equal in amount to the difference in duty between the preferential and general rates, or on bond being given, in prescribed form, for such amount for the due production of the necessary certificates within a prescribed period, provided that a general bond may be entered into to cover a series of transactions, and in a penalty suitable to the extent of such transactions.

When goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity, or value of the goods, they shall not be entitled to preferential treatment unless the Customs Authorities at the port of destination are satisfied as to the origin of the goods, and that the differences are solely due to error.

It is prescribed in the Forms of Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or otherwise, that there shall be a certified statement or a declaration, signed, as the case may be, either by the exporter or by the declarant and by the issuing authority, as above stated, to the effect that the merchandise is the growth, produce, or manufacture of a British country entitled to preference,* and that in the case of manufactured articles—

> " a substantial portion of the labour of . . . . (*Country of manufacture*)
> " has entered into the production of every manufactured article included in this
> " certificate of origin to the extent in each article of not less than *one-fourth* of the
> " value of every such article in its present condition."

A declaration is also required for goods not consigned direct to the effect that the—

> " goods are in the original packages in which they were exported from . . . .,
> " and that such goods have been under continuous Customs supervision whilst in
> " . . . ., and have not been altered in nature, quality or value since their expor-
> " tation from . . . ."

[NOTE—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into the several Presidencies of the Leeward Islands concerned may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

Goods certified for entry under the Preferential Tariff must be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the certificate of origin is endorsed accordingly.

In order to obtain admission at preferential rates of duty, goods shall be imported direct from the United Kingdom, Canada, Newfoundland or any other British Possession or Protectorate respectively; provided that the source of Canadian goods is not to be deemed to be affected by passing through the United States under Customs supervision for purposes of consignment or re-consignment to the Presidency concerned, but goods so consigned or re-consigned shall be imported into the Colony in the original packages in

* In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce, or manufacture of a British Country entitled to preference as shown by reliable invoices presented by the exporter.

INTRODUCTORY NOTES—*continued.*

Leeward Islands—*cont.*

which they were exported from Canada, and they must not have been altered in nature quality, or value during the time they remain in the United States.

Goods entitled to preferential treatment shall not be entered on entries along with non-preferred goods.

Inter-Presidency Trade.

Provision is also made in the Customs Tariff of the various Presidencies that all goods, being the growth, produce, or manufacture of, or raised in, any of the islands composing the Colony of the Leeward Islands may be imported into any other Presidency of the Leeward Islands free of duty—provided that this exemption shall not be deemed to exempt rum from any excise duty. The full import duty is required to be paid on all rum imported into Dominica.

Goods upon which import duty shall have already been paid in any Presidency of the said Colony (except Dominica) shall be admitted free of duty into all other Presidencies of the Colony, *except Dominica;*

Provided that the person importing the same shall produce to the Treasurer at the time of importation thereof a certificate, signed by the Treasurer of the Island or Presidency from which the same are imported, stating that the same are exempt from the payment of duty; and

Provided that where the amount of duty already paid in any Presidency shall be less than the amount which would otherwise be payable in another Presidency, the exemption shall not extend to the difference between such amounts.

Trinidad and Tobago.

The following articles may be imported *free of duty:*—

(i) Articles sent to the Colony for repairs and improvement and so proved to the satisfaction of the Collector of Customs.

(ii) Articles imported at the cost of public subscribers as gifts to the public.

(iii) Articles (exclusive of oil and other illuminants) imported specially for the furnishing, decoration, construction and repair of churches used for public worship on the signed declaration of the head of the denomination for which they are intended.

(iv) Articles imported by, or for the use of, the Governor of the Colony.
[A refund of duty on goods paid on importation is allowed when purchased in the Colony for the use of the Governor.]

(v) Articles imported by, or for the use of, the Colonial Government.

(vi) Articles imported by, or for the use of, the office or bureau for meteorological observations maintained in the Colony by the Government of the United States.

(vii) Articles re-imported into the Colony (within one year from date of exportation) on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.

(viii) Articles imported by the Consuls of Foreign Countries for the official use of their Consulates, which countries grant similar privileges to British Consular Officers:
(1) Furniture and effects in the case of "Consuls de Carrière."
(2) Flags, coats of arms, and other articles for official use imported by Consular Officers, whether "Consuls de Carrière" or otherwise.

(ix) Packages or coverings in which any articles are contained and which are, in the opinion of the Collector of Customs, the usual or proper packages or coverings.

(x) Professional apparatus brought in by passengers for their own use.

(xi) Produce of the Colony re-imported into the Colony within one year from date of exportation and so proved to the satisfaction of the Collector of Customs.

The importation of the following articles is *prohibited:*—

(i) All goods which, if sold, would be liable to forfeiture under the "Merchandise Marks Ordinance 1888," and also all goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer, or trader in the Colony or the United Kingdom, unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.

(ii) Parts of articles subject to specific duty, that is, any distinct or separate part of any article not accompanied by the other part, or all the other parts, of such article so as to be complete and perfect.

INTRODUCTORY NOTES—*continued.*

Trinidad and Tobago—*cont.*

A *drawback* of the whole or any part of the duties paid on the importation of goods may be allowed, provided that no drawback shall be allowed on goods where the amount of such drawback is less than 10s., or on any goods exported after the expiration of 12 months from the date of importation, or on any goods which have been exported, in the opinion of the Collector of Customs, with a view to re-importation.

The Collector of Customs may give permission to any person to bring into the Colony any goods without payment of duty thereon, upon being satisfied that such goods are for temporary use only, such permission shall be subject to the following conditions :—

(1) That such goods shall be taken out of the Colony within three months of the date of such permission.

(2) That the person to whom such permission is given shall deposit in the hands of the Collector of Customs the amount of the duty on such goods.

If such goods are taken out of the Colony within three months of the date of permission the deposit will be refunded, otherwise it will be forfeited.

British Preferential Tariff.

The Canadian-West Indian Reciprocity Agreement of 1912* was ratified by Ordinance No. 1 of 1913, and effect was given thereto by Ordinance No. 10 of 1913, which came into force on the 2nd June 1913.

The Ordinance provides for the preferential treatment of certain goods the growth, produce or manufacture of the

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provided that such goods shall be accompanied by such evidence of origin as may be prescribed by the Governor-in-Executive Council from time to time, and, in the case of manufactured goods, upon proof being submitted that a substantial portion of the value of the manufactured articles has been produced by labour in the United Kingdom, Canada or Newfoundland.

It is further provided that, on and after any date to be named by the Governor in Executive Council by Proclamation, the preferential rates of duty shall only be applicable to goods brought without transhipment into the Colony by ship direct from the United Kingdom, Canada or Newfoundland, or from one of the other Colonies entitled to the advantages of the Agreement.

The Ordinance No. 10 of 1913 specifies the rates of duty leviable under the British Preferential and General Tariffs—the British Preferential Tariff Rates being, in practically all cases, exactly *four-fifths* (*i.e.*, a preference of 20 per cent.) of the duties leviable under the General Tariff.

Regulations for Entry of Goods under the British Preferential Tariff.

The Customs Regulations which have been prescribed for the purpose of governing the entry of goods under the British Preferential Tariff provide that all articles entitled to preference shall be accompanied by a certificate of origin, in one or other of the prescribed forms, according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter, or his duly authorised representative.

Certificates of origin for goods *not* consigned direct, in order to be valid, must be attested in British Countries before a Collector or other principal officer of Customs, Notary Public, or other official authorised to administer oaths ; and in other Countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate shall be valid after the expiry of six months from the date of issue.

Where articles entitled to preference reach the Colony before the arrival of the certificates of origin relating to the same, the Collector of Customs may authorise the delivery of such articles at the preferential rates of duty on security or a deposit equal in amount to the difference in duty between the preferential and general rates.

When goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reasons of discrepancies as regards the marks or numbers of the packages, or the kind, quantity, or value of the goods, they shall not be entitled to preferential treatment unless the Customs Authorities at the port of destination are satisfied as to the origin of the goods, and that the differences are solely due to error.

It is prescribed in the Forms of the Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or

* For provisions of the Canadian-West Indian Reciprocity Agreement of 1912, *see* under the Dominion of Canada, pp. l–lii.

INTRODUCTORY NOTES—*continued.*

Trinidad and Tobago—*cont.*

otherwise, that there shall be a certified statement or a declaration, signed, as the case may be, either by the exporter or by the declarant and by the issuing authority, as above stated, to the effect that the merchandise is the growth, produce or manufacture of a British Country entitled to preference,* and that in the case of manufactured goods—

"a substantial portion of the labour of . . . . (*Country of manufacture*) has entered into the production of every manufactured article included in this certificate of origin, to the extent in each article of not less than *one-fourth* of the value of such article in its present condition."

A declaration is also required in the case of goods not consigned direct to the effect that the

"goods are in the original packages in which they were exported from . . . . and that such goods have been under continuous Customs supervision whilst in . . . , and have not been altered in nature, quality or value since their exportation from . . . ."

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into Trinidad and Tobago, may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

Goods certified for entry under the Preferential Tariff shall be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the certificate of origin is endorsed accordingly.

Goods entitled to preferential treatment shall not be entered on entries along with non-preferred goods.

Importation of Food.

Under the provisions of the "Importation of Food Ordinance, 1906" (No. 18 of 1906), the Collector of Customs may, on the importation of food into the Colony,

(*a*) detain the same for purposes of examination;

(*b*) cause a sufficient number of samples to be examined by chemical analysis or otherwise;

(*c*) destroy, or cause to be destroyed, or on application from the importer or consignee to allow to be re-exported to the place of shipment any food which upon analytical or other examination is found to be unsound, deleterious, or injurious to health provided that the power of destruction shall not be exercised except on the authority of the Governor-in-Council after due notice to the importer or his agent.

No compensation is payable to any person in respect of any food destroyed under the provisions of the Ordinance.

Bermuda.

The following articles may be imported *free of duty*:—

(i) Goods imported on account of the Government of the Bermuda Islands by any Public Officer or Committee, being the property of the Public or purchased at the public expense.

(ii) Goods for the use of His Majesty's Land and Sea Forces, or any Department of His Majesty's Service, being the property of His Majesty, on satisfactory proof being furnished to that effect.

(iii) Goods imported by, or for the use of, the Naval Commander-in-Chief, on the Station and intended for use or consumption in his establishment or family in the Bermuda Islands.

(iv) Regimental plate, furniture, table linen, glass, china, cutlery, or band instruments, the joint property of any regimental mess or of the officers of any of His Majesty's forces stationed in the Bermuda Islands.

(v) Plate, furniture, linen, glass, china, cutlery, saddlery, horses and carriages the property of the Governor and imported by him on his first arrival in the Bermuda Islands to take up the Government, and within six months after such arrival.

(vi) Goods imported by, or under the authority of the proper Officer of His Majesty's Service to be appropriated as prizes for competition by His Majesty's Land and Sea Forces, at the annual Army and Navy Rifle Meetings.

* In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce, or manufacture of a British Country entitled to preference as shown by reliable invoices presented by the exporter.

INTRODUCTORY NOTES—*continued.*

Bermuda—*cont.*

Free Goods—*cont.*

(vii) Goods imported by the Corporation of the City of Hamilton for the purpose of establishing and maintaining a sewage system.

(viii) Goods, the property of any Foreign or British Colonial Government imported in the Bermuda Islands for use at, or in connection with, any establishment or institution in these Islands maintained by such Government solely for scientific purposes, on proof to the satisfaction of the Receiver-General that such goods have been so imported.

(ix) Goods to be appropriated as prizes for ocean races finishing at or off the Bermuda Islands, or for foreign yachts competing in the waters of these Islands.

(x) Scientific apparatus, machinery, boats, and other articles imported by or for the Bermuda Natural History Society for the purposes of the Biological Station or Aquarium.

(xi) Personal effects of inhabitants of the Bermuda Islands dying abroad and not intended for sale.

(xii) Uniforms, naval and military, that is to say, the special dress of naval and military officers indicating their rank and profession and by which they are distinguished from civilians, including the necessary arms, badges, decorations, and ornaments proper thereto, and imported by naval and military officers for their own personal use.

(xiii) Vessels, dredgers, boats, machinery, tools, plant and material imported into the Bermuda Islands by any contractor or other person for surveying or improving any of the channels or harbours of the Bermuda Islands under any contract or agreement with the Government of these Islands.

(xiv) Goods as enumerated in the "Revenue Act (No. 2) 1913"* imported into the Islands or taken out of any bonded warehouse in the Islands under the regulations defined in the said Act for use of any of His Majesty's ships in the Islands.

(xv) Fire engines and all other articles imported by the Corporation of Hamilton as part of the equipment of the Hamilton Fire Brigade.

British Honduras.

The following articles may be imported *free of duty* :—

(i) Articles imported by any friendly Foreign Government, *bonâ fide* for the service of any such Government.

(ii) Articles imported by any person or corporation in pursuance of any contract with the Government of this Colony wherein it is stipulated that such goods shall be imported free of duty.

(iii) Articles for the use of the Army and Navy, and the Public Service of the Colony.

(iv) Articles imported officially, supplied for the use of his Consulate to the Consular Officer of such foreign country as the Governor may from time to time name in a notification in the "Gazette," as well as all articles and effects imported on his first arrival by the Consul General or Consul de Carrière of such foreign country.

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* It is provided in the Bermuda "Revenue Act (No. 2), 1913," (No. 30 of 1913) that :—

"All provisions, wines, spirits, malt liquors, tobacco, cigars, and cigarettes imported into the Bermuda Islands, and intended for consumption on His Majesty's ships in those Islands, and consigned by bill of lading to any Naval Officer or the President of any Naval Mess, or the Manager of any ship's canteen, shall be exempt from import duty on production to the Receiver-General, or other proper officer of the Revenue Department, of the bill of lading therefor, together with the certificate of the Officer or Manager to whom the same are consigned, countersigned by the Commanding Officer of the ship on which such goods are intended for consumption or use, or in his absence by the Officer for the time being in charge of His Majesty's Dockyards in the Islands to the effect that such provisions, &c., as the case may be, have been imported solely for consumption or use on some or one of His Majesty's ships in the Islands, specifying which, and with an undertaking that the same shall not be sold in the Islands, except for such use or consumption without the special permission in each case of the Receiver-General, such permission to be given only on payment of the full import duty on the goods sold."

INTRODUCTORY NOTES—*continued.*

British Honduras—*cont.*

Free Goods—*cont.*

(v) Articles imported for immediate use, in the construction, extension, or repair of any building to be used exclusively as a church or school; also church furniture, vestments and ornaments imported specially for any church.

(vi) Apparatus of circus and theatrical companies if taken away within three months.

(vii) Apparatus and appliances or parts thereof imported by a licensee for searching for, gathering or preparing sponges (Ordinance No. 33 of 1894).

(viii) Patterns and samples of no saleable value.

The Governor is also empowered to allow the free importation of any raw material or materials intended for use in any manufacture in which the produce of the Colony is used.

British Guiana.

The following articles may be imported *free of duty*:—

(i) Stores landed from an immigrant vessel for the purpose of feeding the immigrants conveyed thereby in terms of contract of conveyance, and subsequently certified by the Immigrant Agent-General to have been so used.

(ii) Materials for use in railways or other special works which in the opinion of the Governor-in-Council may be useful in the development of the resources of the Colony.

(iii) Articles imported for the official use of the Consulate of any Foreign Country or place, where a similar privilege in respect of similar articles is accorded by such Foreign Country or place to His Majesty's Consulate therein.

(iv) Goods, stores, arms, and ammunition imported by order of the Governor.

(v) Patterns and samples, subject to any regulations that may be made by the Governor-in-Council; also advertising matter of no commercial value passed as such by the Comptroller of Customs.

(vi) Provision and stores of every description imported by His Majesty's Government for the use of Naval or Military Forces. Uniforms, arms, ammunition, accoutrements, and prizes imported by or for the use of His Majesty's Naval and Military Forces, or the Colonial Militia, or the Police Force, or any Volunteer Force, or Rifle Association sanctioned by the Governor. Horses, baggage and furniture of officers on Imperial service in His Majesty's Naval and Military Forces.

[Refunds of duty are allowed, under certain prescribed conditions, on material or supplies sold or furnished for the service of His Majesty's regular troops or ships.]

(vii) Materials and articles imported by the Mayor and Town Council of Georgetown, or of New Amsterdam, to the satisfaction of the Comptroller of Customs for municipal purposes.

(viii) Articles sent to the Colony for repair or improvement when passed by the Comptroller of Customs.

(ix) Packages in which goods are imported, including carboys and drums containing sulphuric acid (except trunks and canisters) but excluding hogsheads and puncheons not containing tobacco, coals, lime, wines or spirits, and except inner packages of a fancy description.

(x) Packages and bags exported filled with produce and returned empty passed by the Comptroller of Customs.

(xi) Goods re-imported into the Colony and upon which the duties of Customs were paid on first importation—provided that the prescribed regulations are complied with. (Government Notice dated 16th August 1909 under Regulations of 6th November 1903.)

(xii) Furniture and ornaments of a non-consumable nature proved to the satisfaction of the Comptroller of Customs to be imported for any place of worship of the Christian religion in the Colony.

(xiii) All cement, ironwork, ferro-concrete and building materials for construction of the Roman Catholic Cathedral, Georgetown, to the satisfaction of the Comptroller of Customs, to an amount of duty not exceeding $6,000 for the period of reconstruction.

The importation of the following articles is *prohibited*:—

(i) All goods which, if sold, would be liable to forfeiture under the Merchandise Marks Ordinance, No. 2 of 1888, and also all goods of foreign manufacture, bearing any name or trade mark, being, or purporting to be, the name or trade mark of any manufacturer, dealer, or trader in the United Kingdom, unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.

INTRODUCTORY NOTES—*continued.*

British Guiana—*cont.*

Prohibited articles—*cont.*

[It is provided under the Merchandise Marks Ordinance No. 5 of 1910 that the Customs entry relating to imported goods shall for the purposes of the Merchandise Marks Ordinance No. 2 of 1888 be deemed to be a "trade description" applied to the goods.]

(ii) Clocks and watches not manufactured in the United Kingdom or any other article of metal impressed with any mark or stamp, representing, or in imitation of, any legal British assay mark or stamp, or purporting, by any mark or appearance, to be of the manufacture of the United Kingdom.

(Ordinance No. 14 of 1911.)

In cases where any article can be classed under two or more headings in the tariff and there is a difference of duty, the highest duty is charged, except when the Comptroller of Customs is satisfied that the article only contains a very small proportion of the article bearing the higher duty.

In any case where reference is made in the tariff for articles to be packed or imported in a particular way, the same duty is imposed on such article if packed in any other way, or in any other form imported; and the amount of duty payable in any such case shall be computed by the Comptroller so as to equal as nearly as may be, but not less than, the amount of duty payable in the like case if the article had been packed or imported in the usual way. Bottles not measured on importation shall be taken to contain as follows:—

Imperial quarts - - - -	¼ gall.
„ pints - - - -	⅛ „
Reputed quarts - - - -	⅓ „
„ pints - - - -	1/12 „

Bottles measured singly on importation to be measured up to ·001 of a gallon.

A *drawback* of the duties paid is allowed on all imported articles (except opium (as defined by the Opium Ordinance, 1913), Indian hemp (as defined by the Indian Hemp Ordinance, 1913), spirits of any kind, wine, tobacco (manufactured or not), cigars, cigarillos, cigarettes, gunpowder, Venezuelan gold bullion, and Venezuelan balata, rubber or other substances of a like nature, on exportation from the Colony—provided that drawbacks shall only be allowed as regards animals, in such cases as may be provided for by regulations, and also as regards goods that they are exported within 12 months from the date of importation, and that they have been exported with the view that they will not be re-imported. If re-imported, the importer shall pay the highest rate of duty leviable between the date of export or of re-importation.

The Comptroller may give permission to bring into the Colony any goods without payment of duty thereon upon being satisfied that such goods are brought in for *temporary* use only. Such permission shall be subject to the following conditions:—

(i) That the goods are taken out of the Colony within three months of the date of such permission;

(ii) That a deposit of the amount of the duty on such goods shall be given to the Comptroller, such deposit being refunded when the goods are taken out of the Colony within the specified time.

If such goods are not taken out of the Colony within three months of the date of permission the deposit will be forfeited—provided that the Comptroller of Customs may, in his discretion, allow any additional period in the case of paraphernalia imported by scientific expeditions and that cameras, telescopes, and binoculars, which the Comptroller of Customs is satisfied are the *bonâ fide* property of any person on a temporary visit to the Colony, shall be admitted free of duty.

British Preferential Tariff.

The Comptroller of Customs was empowered, under Ordinance No. 6 of 1913, to give effect to the Canadian-West Indian Reciprocity Agreement of 1912* by amending the Customs Ordinance, 1884, with respect to the making of regulations for the better carrying into effect the provisions of that Agreement.

Provision was made under Ordinance No. 8 of 1913, which came into force on the 2nd June 1913, for according preferential treatment to various articles, the growth, produce or manufacture of the

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when imported direct from those countries, respectively, into British Guiana.

* For provisions of the Canadian-West Indian Reciprocity Agreement of 1912, *see* under The Dominion of Canada, pp. l–lii.

INTRODUCTORY NOTES—*continued.*

British Guiana *-cont.*

The Ordinance No. 8 of 1913 specifies the rates of duty leviable under the British Preferential and General Tariffs—the British Preferential Tariff rates on certain articles being, in practically all cases, exactly *four-fifths* (*i.e.*, a preference of 20 per cent.) of the duties leviable under the General Tariff.

Regulations for Entry of Goods under the British Preferential Tariff.

The Customs Regulations which have been prescribed for the purpose of governing the entry of goods under the British Preferential Tariff, provide that all articles entitled to preference shall be, *bonâ fide*, the growth, produce or manufacture of the United Kingdom, Canada and Newfoundland.

Manufactured articles shall only be admitted at the preferential rates of duty upon proof being submitted that a substantial portion of the labour of the United Kingdom, Canada, or Newfoundland has entered into the production of such articles to the extent in each article of not less than *one-fourth* of the value thereof at the time the goods are entered for exportation with the Customs Authorities in the country of produce or manufacture.

All articles entitled to preference shall be accompanied by a Certificate of Origin in one or other of the prescribed forms, according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of Origin for goods *not* consigned direct, in order to be valid, must be attested to in British Countries before a Collector or other principal Officer of Customs, Notary Public, or other official authorised to administer oaths; and in other Countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate shall be valid after the expiry of six months from the date of issue.

Inasmuch as it is possible that articles entitled to preference may occasionally reach British Guiana before the arrival of the certificate of origin relating to the same, it shall be competent for the Customs Authorities to authorise the delivery of such articles at the preferential rates of duty on the security of a deposit equal in the amount to the difference in duty between the preferential and general rates, or on bond being given, in prescribed form, for such amount for the due production of the necessary certificates within a prescribed period, provided that a general bond may be entered into to cover a series of transactions, and in a penalty suitable to such transactions.

Where goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepancies, as regards the marks or numbers of the packages, or the kind, quantity or value of the goods, they shall not be entitled to preferential treatment unless the Customs Authorities at the port of destination are satisfied as to the origin of the goods, and that the differences are solely due to error.

It is prescribed in the Forms of Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or otherwise, that there shall be a certified statement or a declaration, signed, as the case may be, either by the exporter or by the declarant and by the issuing authority, as above stated, to the effect that the merchandise is the growth, produce or manufacture of a British Country entitled to preference,* and that in the case of manufactured goods—

> "A substantial portion of the labour of . . . . (*Country of manufacture*) has entered into the production of every manufactured article included in this certificate of origin, to the extent in each article of not less than *one-fourth* of the value of every such article in its present condition."

A declaration is also required for goods not consigned direct to the effect that the—

> "goods are in the original packages in which they were exported from . . . , and that such goods have been under continuous Customs supervision whilst in . . . ., and have not been altered in nature, quality or value since their exportation from . . . ."

Certificates may either be printed on the back of the invoice for the goods, or separately. In the latter case, separate certificates must be submitted for each individual consignment of preferential goods.

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into British Guiana may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

* In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce or manufacture of a British country entitled to preference as shown by reliable invoices presented by the exporter.

INTRODUCTORY NOTES—*continued.*

British Guiana—*cont.*

Goods certified for entry under the Preferential Tariff must be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the certificate of origin is endorsed accordingly.

In order to obtain admission at preferential rates of duty, goods shall be imported into British Guiana direct from the United Kingdom, Canada or Newfoundland, respectively, provided that the source of Canadian goods is not to be deemed to be affected by passing through the United States under Customs supervision for purposes of consignment or re-consignment to British Guiana, but goods so consigned or re-consigned shall be imported into the Colony in the original packages in which they were exported from Canada, and they must not have been altered in nature, quality or value during the time they remain in the United States.

Goods entitled to preferential treatment shall not be entered on entries along with non-preferred goods.

Gibraltar.

All articles may be imported into Gibraltar *free of duty*, except wines, malt liquors, spirits and tobacco.

No *drawback* of duty is allowed on dutiable articles which have been imported for the use of canteen stores.

Malta.

Many articles may be imported into Malta *free of duty*—the principal dutiable articles being live stock, meat, grain and flour, oils, malt, potatoes, pulse and seeds, vinegar, sugar, alcoholic liquors, and tobacco.

No *drawback* of duty is allowed on stores taken from canteens.

Cyprus.

The following articles may be imported *free of duty* :—

(i) Goods for the Government of Cyprus to be used in the Public Service, and duly certified by the Chief Secretary to the Government.

(ii) All Military Stores imported by H.M. War Department, and duly certified as such by the Officer to whom they are consigned, and all articles of Military equipment for use of the land forces.

(iii) Goods and Stores of every description supplied under contract with H.M. War Department for the public use of the land forces.

(iv) Dutiable articles that have previously been exported from Cyprus, provided they are re-imported not later than one year after exportation.

(v) Hospital appliances and equipments certified under the hand of the Chief Medical Officer to be imported for the use of any hospital.

(vi) Articles intended to be used in the building and fitting up of churches and mosques, and vestments and other articles necessarily used for religious services and certified to be so intended or used, as the case may be, by the proper ecclesiastical authority.

The importation of the following articles is *prohibited* :—

All goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer or trader in the United Kingdom, unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced (Merchandise Marks Law No. 12 of 1892 as amended by Law No. 3 of 1913).

The re-importation of all dutiable articles which have previously been exported from the Island (including articles exported for alteration or repair) shall be admitted free from all Customs duties under certain prescribed conditions (Order-in-Council No. 478, dated 25th January 1910).

A *drawback* of the full duty paid is allowed on all articles of food, wine, spirits, malt liquors, and cigars supplied for the use of any mess on board any of H.M. ships of war. In lieu of the drawback of the duty allowed on articles of food, wine, spirits, and malt liquors and cigars supplied to H.M. land forces, fixed money allowances are paid out of the Island Treasury to the officers and soldiers of H.M. land forces.

RATES OF CONVERSION.

The rates of conversion into £ sterling for the undermentioned British Self-Governing Dominions, Colonies, Possessions, and Protectorates, are as follows :—

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Rates of Conversion.	s.	d.
British India (*a*) Ceylon Mauritius Seychelles	The rupee at	1	4 (*c*)
Dominion of Canada Newfoundland British Honduras	The *gold* dollar at	4	1⅓
British Guiana	" "	4	2
Cyprus	The piastre at	0	1½
Straits Settlements (including Labuan), Malay States, State of North Borneo, and Sarawak: The Straits Settlements *silver* dollar of 1903 is the standard coin. (*b*)	The *silver* dollar	2	4 (*c*)

WEIGHTS AND MEASURES.

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Units.	English Equivalents.
British India	Tola	180 grains Troy.
	Standard maund (40 sers)	82⅔ lbs. Avoirdupois.
Straits Settlements (including Labuan), Malay States, State of North Borneo, and Sarawak.	Tahil	1⅓ ozs. Avoirdupois.
	Pikul	133⅓ lbs. ,,
	Catty	1⅓ lbs. ,,
Mauritius and Seychelles	Kilogramme	2·2046 lbs. Avoirdupois.
	Metre	1·09 yards.
	Hectolitre, liquid measure	22 imp. gallons.
	,, cereals, &c.	2·75 bushels.
	Litre	1·76 pints.
Union of South Africa	Short Ton	2,000 lbs. Avoirdupois.
Rhodesia	Short Ton	,, ,, ,,
Dominion of Canada	Bushel of wheat	60 lbs. Avoirdupois.
	,, Indian corn	56 ,, ,,
	,, barley	48 ,, ,,
	,, oats	34 ,, ,,
	Short Ton	2,000 ,, ,,
	Gallon	Same as Imperial.
	Yard	Same as Imperial.
	Bushel	Same as Imperial.
Malta	Caffiso	4½ imp. galls.
	Salma	1 ,, quarter.
	Cantar	175 lbs. Avoirdupois.
Cyprus	Oke	2·8 lbs.
	,, (liquid measure)	1·6 quarts.
	Kilé	1 imp. bushel.

COLONIAL IMPORT DUTIES: 1914.

RETURN relating to the RATES of IMPORT DUTIES levied upon the PRINCIPAL and other ARTICLES IMPORTED into the BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES.

NOTE.—No account is taken in the body of this Return of the Preferential rates of duty leviable on the produce of certain Colonies imported into the Commonwealth of Australia and the Dominion of New Zealand under Inter-Colonial Reciprocal Agreements, for full information as to which *see* the Introductory Notes, pp. xiv. and xxiv.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—COTTON.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BRITISH INDIA.	
Yarns, twist, and sewing thread	Free.
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Cotton goods	4 % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—COTTON—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA.	
Household threads and cottons; also sewing threads and cottons not elsewhere included, for manufacturing purposes - - -	Free.
Minor articles for use in the manufacture of articles within the Commonwealth, viz., cotton yarn in hanks or wound singly on spools, for use in the manufacture of textile goods, viz.: woven small ware such as shirt labels, boot looping, &c.; cotton yarn for use in the manufacture of textile goods, other than woven small ware; cotton yarn for use in the manufacture of textile covers for hose (Supplement No. 18 to the Customs Tariff Guide); cotton yarns for the manufacture of cordage; double cotton yarn for use in the manufacture of sash lines; cotton yarn for use in the manufacture of matches (vestas); also cotton yarn in loosely twisted strands for cotton packing—provided security is given by the owner or importer that the material will be so used, and that satisfactory proof of such use will be furnished to the Collector of Customs within six months after delivery of the yarn by the Customs -	Free.
Mercerised cotton yarn - - - - - -	Free.
Other cotton yarn:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on textile materials used in the manufacture of wearing apparel and other articles within the Commonwealth on the exportation of such articles.]	
TERRITORY OF PAPUA.	
All kinds - - - - - - - - -	5 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Sewing cottons and threads; crewel, flourishing, embroidery, darning and knitting and crochet threads, plain or fancy; also macrame thread	Free.
Cotton yarn for the manufacture of ribbons, or suitable only for making carpets; also mercerised cotton yarn used in the manufacture of tweeds (Customs decisions) - - - - -	Free.
Cotton yarn used in the manufacture of hosiery and for whipping blankets - - - - - - - - - (Minister's Orders, Nos. 962 and 968, dated 29th May 1911 and 1st August 1911, respectively.)	20 % *ad valorem.*
All other yarns - - - - - - - -	20 % *ad valorem.*
FIJI.	
All kinds - - - - - - - - -	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds - - - - - - - - -	Free.
UNION OF SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds - - - - - - - -	10 % *ad valorem*
UGANDA PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—COTTON—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	2 % *ad valorem.*
If imported into other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Yarn *Per lb. (gross)*	0 0 1
Thread	10 % *ad valorem.*
GOLD COAST.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
If imported into the East of the Volta	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Yarns, No. 40, and finer; also yarn, polished or glazed, and imported by manufacturers of shoe laces for use in their own factories	Free.
Cotton yarn for use only in the manufacture of measuring tape lines when imported by the manufacturers of such tape lines:	
Under the British Preferential Tariff	5 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
[Customs Memo. No. 1646 B, dated 11th August 1911.]	
Other yarns:	
Under the British Preferential Tariff	17½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Cotton thread for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles, or of stockings for such mantles	Free.
[Customs Memo. 1591 B, dated 7th June 1910.]	
Tinsel thread, when imported by manufacturers of braids, cords, tassels, ribbons, or trimmings for use only in the manufacture of such articles in their own factories (Customs Memo. No. 1491B, dated 11th Aug. 1908):	
Under the British Preferential Tariff	5 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
Cotton, sewing thread, in hanks:—	
Under the British Preferential Tariff	7½ % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
Crochet and knitting cotton and other cotton thread:	
Under the British Preferential Tariff	17½ % *ad valorem.*
„ Intermediate Tariff	22½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
NEWFOUNDLAND.	
Yarn	Free.
Thread, and crochet cotton	25 % *ad val.*(*a*)
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—COTTON—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. LUCIA.	
All kinds	15 % *ad valorem.*
ST. VINCENT.	
All kinds	10 % *ad valorem.*
BARBADOS.	
All kinds	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % *ad valorem.*
ANTIGUA.	
All kinds	13⅓ % *ad valorem.*
MONTSERRAT.	
All kinds	13⅓ % *ad valorem.*
DOMINICA.	
All kinds	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
All kinds	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.

CYPRUS.

		£	s.	d.
Cotton yarns and thread:				
Unbleached, single, Nos. 4 to 14	*Per* 100 *okes*	0	11	0
" " " 16 to 24	"	0	12	9⅓
" twisted, " 4 to 14	"	0	15	0
" " " 16 to 32	"	0	17	4
Bleached, single	"	0	16	0
" twisted	"	0	18	4
Twisted, of two or more threads, known as "Tireh"	"	0	18	6
Dyed—Turkey red	"	0	18	0
" other colours	"	0	16	0
Cotton yarns and thread, not otherwise specified		10 % *ad valorem.*		

[An oke = 2·8 lbs.]

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—LINEN, HEMPEN AND JUTE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BRITISH INDIA.	
All kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Household threads; sewing threads for manufacturing purposes	Free.
Minor articles for use in the manufacture of fuse within the Commonwealth, viz., jute yarn—provided security be given by the owner that it will be used for that purpose only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs	Free.
Jute, hemp and flax, single yarns:	
When in balls, cops, or reels weighing not more than 6 lbs.	Free. (*a*)
" " bundles weighing over 6 lbs.	10 % *ad valorem.*
[Customs Tariff Guide, as amended by Supplement No. 19 thereto.]	
Reaper and binder yarn — *Per cwt.*	0 5 0
All other yarns and thread	10 % *ad valorem.*
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on textile materials used in the manufacture of wearing apparel and other articles within the Commonwealth, on the exportation of such articles.]	
TERRITORY OF PAPUA.	
All kinds	5 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Sewing and bookbinders' thread; also crewel, flourishing, embroidery, darning, knitting, and crochet threads of linen) or of unions of linen, silk or cotton, plain or fancy	Free.
Linen yarn, suitable only for making carpets (Customs decision)	Free.
All other yarns	20 % *ad valorem.*
FIJI.	
All kinds	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Thread (boot and shoe makers', saddlers', bookbinders', and sailmakers'); also seaming twine, binding twine, and harvest yarn:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % *ad valorem.*
All other yarns and thread:	
Under the British Preferential Tariff	12 % *ad valorem.*
" General Tariff	15 % *ad valorem.*

(*a*) The free importation of the above yarns in balls, &c., weighing not more than 6 lbs. will be permitted only if security be given that they are imported *bonâ fide* for sewing purposes only, and will be so used without any further process of manufacture.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—LINEN, HEMPEN AND JUTE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
RHODESIA.	
Thread (boot and shoemakers', saddlers', bookbinders', and sailmakers'); also seaming twine, binding twine, and harvest yarn:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
All other yarns and threads:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia -	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	2 % *ad valorem.*
" " other Protectorate ports - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - -	Free.
NIGERIA.	
Yarn - - - - - - - *Per lb. (gross)*	0 0 1
Thread - - - - - -	10 % *ad valorem.*
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - -	10 % *ad valorem.*
If imported into the East of the Volta - - -	4 % *ad valorem.*
SIERRA LEONE.	
All kinds - - - - - -	10 % *ad valorem.*
GAMBIA.	
All kinds - - - - - - -	5 % *ad valorem.*
DOMINION OF CANADA.	
Linen yarn when imported by manufacturers of towels, damask, or seamless linen fire hose duck, for use exclusively in the manufacture of such articles in their own factories - - - -	Free.
Jute or hemp yarn, plain, dyed or coloured, when imported by manufacturers for use exclusively in their own factories for weaving purposes (*a*) or for insulating wire, or for the manufacture of hammocks and twines - - - - -	Free.
Jute yarn, on the importer giving security that it is to be used only for the manufacture of fuse - - - - -	Free.

(*a*) It is laid down under an Appraiser's Bulletin (No. 251 of May 22nd, 1907) that jute or hemp yarn, which is imported free of duty for weaving purposes, should be described on the face of the entry as:—"Jute (or hemp) yarn to be used only for weaving purposes." It is further stated, as regards the distinction between yarn and twine, that 'yarn' is usually a single thread of several natural fibres untwisted, while 'twine' is composed of two or more yarns twisted together.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—LINEN, HEMPEN AND JUTE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Linen yarn for use only in the manufacture of measuring tape lines when imported by the manufacturers of such tape lines;	
Under the British Preferential Tariff	5 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
[Customs Memo. No. 1646B, dated 11th August 1911.]	
Linen thread:	
Under the British Preferential Tariff	17½ % *ad valorem.*
„ Intermediate Tariff	22½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
NEWFOUNDLAND.	
Hemp yarn	Free.
Linen thread	25 % *ad val.*(*a*)
All other yarns and thread	35 % *ad val.*(*a*)
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
All kinds	15 % *ad valorem.*
ST. VINCENT.	
All kinds	10 % *ad valorem.*
BARBADOS.	
All kinds	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % *ad valorem.*
ANTIGUA.	
All kinds	13⅓ % *ad valorem.*
MONTSERRAT.	
All kinds	13⅓ % *ad valorem.*
DOMINICA.	
All kinds	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
All kinds	10 % *ad valorem*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.*(*a*)
MALTA.	
All kinds	Free.
GIBRALTAR.	
All kinds	Free.
CYPRUS.	
All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—SILK.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
All kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Sewing and embroidery silks and twists	Free.
Silk yarn (including hosiery yarn):	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on textile materials used in the manufacture of wearing apparel and other articles within the Commonwealth on the exportation of such articles.]	
TERRITORY OF PAPUA.	
All kinds	5 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Sewing silks and threads; also crewel, flourishing, embroidery, darning, knitting, and crochet threads of silk, plain or fancy	Free.
Silk twist (shoemakers' and saddlers')	Free.
All other yarns	20 % *ad valorem.*
FIJI.	
All kinds	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Boot and shoe makers' thread:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
All other yarns and thread:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
RHODESIA.	
Boot and shoemakers' thread:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—SILK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
RHODESIA—*cont.*	
All other yarns and thread:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	1 % *ad valorem.*
If imported into other Protectorate ports - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - - - -	Free.
NIGERIA.	
Yarn - - - - - - *Per lb. (gross)*	0 0 1
Thread - - - - - - - - -	10 % *ad valorem.*
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - -	10 % *ad valorem.*
If imported into the East of the Volta - - - -	4 % *ad valorem.*
SIERRA LEONE.	
All kinds - - - - - - - -	10 % *ad valorem.*
GAMBIA.	
All kinds - - - - - - - - -	5 % *ad valorem.*
DOMINION OF CANADA.	
Yarns, threads and filaments of artificial or imitation silk, produced from a form of cellulose obtained by chemical processes from cotton or wood, when imported by manufacturers of knitted, woven or braided fabrics, for use only in their own factories in the manufacture of such knitted, woven, or braided fabrics - - -	Free.
[Customs Memo. No. 1684 B., dated 14th June 1912.]	
Silk in the gum or spun silk, when imported by manufacturers of silk underwear or of woven labels, and spun silk when imported by manufacturers of silk thread for use exclusively in the manufacture of such articles in their own factories - - - -	Free.
Silk in the gum or spun, coloured or not, when imported by manufacturers of ribbons and shoe laces for use only in the manufacture of such articles in their own factories:	
Under the British Preferential Tariff - - - -	5 % *ad valorem.*
„ General Tariff - - - - -	10 % *ad valorem.*
[Customs Memo. No. 1591 B, dated 7th June, 1910.]	
Other spun silk, not coloured; and silk in the gum not more advanced than singles; tram or thrown organzine, not coloured:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
Sewing and embroidery silk, silk twist, and silk floss:	
Under the British Preferential Tariff - - - -	17½ % *ad valorem*
„ General Tariff - - - - -	25 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—SILK—*continued.*

Tariff Classification and Tariff Rates of Duty.	£ s. d.
Newfoundland.	
Silk thread	25 % *ad val.*(*a*)
Bahamas.	
All kinds	20 % *ad valorem.*
Turk's and Caicos Islands.	
All kinds	10 % *ad valorem.*
Jamaica.	
All kinds	10 % *ad valorem.*
Cayman Islands.	
All kinds	5 % *ad valorem.*
St. Lucia.	
All kinds	15 % *ad valorem.*
St. Vincent.	
All kinds	10 % *ad valorem.*
Barbados.	
All kinds	10 % *ad valorem.*
Grenada.	
All kinds	10 % *ad valorem.*
Virgin Islands.	
All kinds	10 % *ad valorem.*
St. Christopher—Nevis.	
All kinds	11 % *ad valorem.*
Antigua.	
All kinds	13⅓ % *ad valorem.*
Montserrat.	
All kinds	13⅓ % *ad valorem.*
Dominica.	
All kinds	12½ % *ad valorem.*
Trinidad and Tobago	
All kinds	10 % *ad valorem.*
Bermuda.	
All kinds	10 % *ad valorem.*
British Honduras.	
All kinds	12½ % *ad valorem.*
British Guiana.	
All kinds	15 % *ad val.* (*a*)
Gibraltar.	
All kinds	Free.
Malta.	
All kinds	Free.
Cyprus.	
Silk thread — *Per oke* (2·8 lbs.)	0 3 0
„ yarn	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—WOOLLEN AND WORSTED.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BRITISH INDIA.	
All kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of cricket balls within the Commonwealth, viz., woollen thread, being 3 single yarns of wool twisted together, provided security be given by the owner that it will be used for that purpose only and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs	Free.
Hosiery yarn:	
Under the British Preferential Tariff	Free.
" General Tariff	5 % *ad valorem.*
All other kinds:	
Under the British Preferential Tariff	5 % *ad valorem.*
" General Tariff	10 % *ad valorem.*
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on textile materials used in the manufacture of wearing apparel and other articles within the Commonwealth, on the exportation of such articles.]	
TERRITORY OF PAPUA.	
All kinds	5 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Sewing thread; also angola mendings not exceeding 45 yards in length	Free.
Yarns, single, mohair; also woollen yarns suitable only for making carpets (Customs decisions)	Free.
All other yarns	20 % *ad valorem.*
FIJI.	
All kinds	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff	12 % *ad valorem.*
" General Tariff	15 % *ad valorem.*
RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—WOOLLEN AND WORSTED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds		10 % *ad valorem.*
SOMALILAND PROTECTORATE.		
All kinds:		
If imported into Zeyla		2 % *ad valorem.*
If imported into other Protectorate ports		7 % *ad valorem.*
ST. HELENA.		
All kinds		Free.
NIGERIA.		
Yarn	*Per lb. (gross)*	0 0 1
Thread		10 % *ad valorem.*
GOLD COAST.		
All kinds:		
If imported into the West of the Volta		10 % *ad valorem.*
If imported into the East of the Volta		4 % *ad valorem.*
SIERRA LEONE.		
All kinds		10 % *ad valorem.*
GAMBIA		
All kinds		5 % *ad valorem.*
DOMINION OF CANADA.		
Woollen or worsted yarns, genapped, dyed, or finished, imported by manufacturers of braids, cords, tassels, buttons, and fringes for use in their own factories exclusively		Free.
Yarn spun from the hair of the alpaca; also mohair yarn		Free.
Yarns, wholly or partly of wool, worsted, the hair of the goat, or like animal, costing 1*s.* 2·80*d.* per pound and over, on the cop, cone, or tube, or in the hank, by manufacturers of woollen goods for use exclusively in their own factories:		
Under the British Preferential Tariff		12½ % *ad valorem.*
" General Tariff		20 % *ad valorem.*
All other yarns:		
Under the British Preferential Tariff		20 % *ad valorem.*
" General Tariff		30 % *ad valorem.*
[*Note.*—A *drawback* of 99 % (not including special or dumping duty) is allowed on the following articles for home consumption:— (1) Botany yarn single, numbers 30 and finer, on mule cops, tubes or cones, or in hanks, dry spun on the French or Belgian systems, in white only, not doubled or twisted, when used in the manufacture of socks and stockings and Jersey cloth; and (2) Yarns composed in chief value of wool, single, numbers 30 and finer, on mule cops, tubes or cones, or in hanks, dry spun on the French or Belgium systems, in white only, not doubled or twisted, when used in the manufacture of socks and stockings.]		
NEWFOUNDLAND.		
Dyed woollen yarns, when imported by the proprietors of woollen mills, to be used in connection with the manufacture of woollen goods		Free.
All other yarns		20 % *ad val.*(*a*)

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD:—WOOLLEN AND WORSTED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
	BAHAMAS.	
All kinds		20 % *ad valorem.*
	TURK'S AND CAICOS ISLANDS.	
All kinds		10 % *ad valorem.*
	JAMAICA.	
All kinds		10 % *ad valorem.*
	CAYMAN ISLANDS.	
All kinds		5 % *ad valorem.*
	ST. LUCIA.	
All kinds		15 % *ad valorem*
	ST. VINCENT.	
All kinds		10 % *ad valorem.*
	BARBADOS.	
All kinds		10 % *ad valorem.*
	GRENADA.	
All kinds		10 % *ad valorem.*
	VIRGIN ISLANDS.	
All kinds		10 % *ad valorem*
	ST. CHRISTOPHER—NEVIS	
All kinds		11 % *ad valorem.*
	ANTIGUA.	
All kinds		13⅓ % *ad valorem.*
	MONISERRAT.	
All kinds		13⅓ % *ad valorem.*
	DOMINICA.	
All kinds		12½ % *ad valorem.*
	TRINIDAD AND TOBAGO.	
All kinds		10 % *ad valorem.*
	BERMUDA.	
All kinds		10 % *ad valorem.*
	BRITISH HONDURAS.	
All kinds		12½ % *ad valorem.*
	BRITISH GUIANA	
All kinds		15 % *ad val.*(*a*)
	GIBRALTAR.	
All kinds		Free.
	MALTA.	
All kinds		Free.
	CYPRUS.	
All kinds	*Per oke* (2·8 lbs.)	0 0 8

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—COTTON.

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Cotton woven goods, impressed with designs in imitation of currency notes, promissory notes, or stock notes (Gazette Notice, dated 17th September 1910)	Prohibited.
Belting for driving machinery	Free.
Drapery, millinery, and haberdashery	5 % *ad valorem.*
Piece goods(*b*), and all other manufactured cotton goods (including cotton wicks)	3½ % *ad val.* (*a*)
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds of cotton manufactures (including made-up goods)	4 % *ad valorem*
MAURITIUS.	
Canvas — *Per lb.*	1¾ cts.
Cotton wadding — ,,	2 cts.
All other cotton manufactures	12 % *ad valorem.*
SEYCHELLES.	
Articles of millinery (*articles de mode*), braids, trimmings, embroidery, ribbons, entredeux (insertions), artificial flowers, collars and cuffs for ladies, cotton lace, veils, and nets	8 % *ad valorem.*
All other cotton manufactures	12½ % *ad valorem*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Hop cloth; filter cloth for mines; also canvas and duck	Free.
Fire brigade appliances, viz., woven canvas hose, 2½ inches in diameter and over, plain or rubber-lined under Departmental By-Laws	Free.
[It is laid down in a By-Law of December 10th, 1908, that the above specified hose may be admitted free of duty, provided that when required by the Collector security be given that it shall be used only for the purpose of fire-extinction and life-saving.]	
Bookbinders' cloth and bunting	Free.
Fringes or edgings of textile materials, not being for attire	Free.
Fringes, not elsewhere included, cotton featherstitch braids; plain braids (other than cotton featherstitch) of one colour and not exceeding 3 in. in width, but not including braids containing gold, silver or tinsel threads; piping; tinsel cloth; tinsel belting having a warp or weft composed wholly of tinsel or of continuous threads and an alternate thread of textile, and tinsel thread	Free.
Braid and lace for naval and military uniforms under Departmental By-Laws	Free.
[It is provided in a Customs By-Law of December 10th, 1908, that the above-specified articles may be admitted free of duty upon the importers satisfying the Department that they are for naval or military use only, and provided that in the case of lace security be given that it shall be used only for the purpose indicated, and that if required proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs, or such further time as the Collector may allow.]	

(*a*) Cut piece goods must be marked with the words "cut piece," and also with the aggregate length and the number of cut pieces stated on the outer fold of the piece.

(*b*) A Resolution of 22nd December 1910, as amended by a Resolution of 23rd December 1912, contains a lengthy list of cotton "piece goods," which will be assessed to duty as "piece goods," and not as "apparel" on importation into British India. For definition of "apparel," *see* under "Apparel and Slops."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Minor articles for use in the manufacture of articles within the Commonwealth, viz.:	
For *apparel* (*see under* "Apparel").	
„ *artificial flowers*, viz.:—centres, cotton fringe, cups, petals, and tubing	Free.
„ *blinds*:—lace	Free.
„ *boots, shoes, and slippers* (*see under* "Boots and Shoes").	
„ *carpets*, viz.:—bindings	Free.
„ *cotton thread*, viz.:—reels, bobbins, and paper cones	Free.
„ *furniture*, viz.:—bindings (except leather), gimps and lace	Free.
„ *fuse*, viz.:—tapes in the piece for making safety fuse	Free.
„ *hats and caps* (*see under* "Hats").	
„ *incandescent mantles*, viz.,:—tubular fabric (not impregnated), in the piece, or cut to size and shape	Free.
„ *razor strops*, viz.:—cotton hose, under certain prescribed conditions	Free.
„ *vehicles* (*see under* "Carriages, &c.")	
„ *wigs*, viz.:—galloons	Free.
Waddings and cotton wool:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Undertakers' requisites	25 % *ad. valorem.*
Tents, tarpaulins and sails	15 % *ad valorem.*
Rubbered waterproof cloth (including cloth made waterproof otherwise than with rubber, if suitable for use in the manufacture of apparel (Customs (Substitute) Notice No. 91, dated 12th March 1912)):—	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Velvets, velveteens, plushes, sealette, and cloths imitating furs, astrachans, lace for attire, lace flouncings, millinery and dress nets, embroideries in the piece, Italians (containing wool), and tucked cottons:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
Flags and banners over 1 foot in length	20 % *ad valorem.*
Surgical bandages, leggings, knee-caps, thigh pieces and wristlets of which rubber forms a part; also elastic stockings:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Other surgical apparatus, viz., lint, gauzes, bandages, and ligatures	Free.
Cotton, asbestos, and other packings	20 % *ad valorem.*
Curtains and blinds (not including blinds attached to rollers) curtain clips, bands, loops and holders, and blind tassels and acorns:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Mosquito curtains for hanging on beds:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
[Customs Tariff Guide.]	
Cosies or cushions, in part or wholly made up; articles as under and the like, not being piece goods (*a*), viz.:—articles of furnishing	

(*a*) When material is defined by selvedge or by pattern for cutting up into separate articles it is not to be considered "piece goods," but as dutiable under the heading applying to the article into which it is designed to be made. Tasselled, whipped (with or without loops) or taped curtain material when not defined for cutting up, is to be considered piece goods.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES :—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

drapery and napery, including quilts, table covers, doyleys, tray cloths, sheets, pillow cases, and covers, bolster cases, counterpanes, bed spreads, table mats, splashers, tablecloths, runners, mantle borders, toilet sets, saddlebag in the piece or otherwise, bags for linen, brush and comb bags, nightdress cases, antimacassars, and handkerchief sachets :	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
Canvas belting :	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Cotton piece goods defined otherwise than by printing or dyeing for cutting up for the manufacture of hemmed or hem-stitched handkerchiefs or serviettes:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - -	5 % *ad valorem.*
Piece goods (*a*) suitable for human apparel or to be worn in connection with the human body, having on one or both sides a teased, treated, combed, fluffed, or raised nap or surface in imitation of or resembling flannel in feel or appearance :	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - -	5 % *ad valorem.*
Trimmings and ornaments, not elsewhere included, for bonnets, hats, shoes and other attire, including badges not elsewhere included; braids, not elsewhere included; crowns and bandeaux for hats; frillings; ruffling; pleating and ruchings; galoons; ribbons; tinselled belting, not elsewhere included; belting for apparel not elsewhere specified, and not being cut to length for belts:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
All other piece goods (*a*) not elsewhere included; oil baize, leather cloth, dungaree, denims (*b*); moleskins and corduroys :	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - -	5 % *ad valorem.*
Cotton handkerchiefs and serviettes :	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Cotton handkerchiefs, with embroidered silk motto :	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
(Supplement No. 13 to the Customs Tariff Guide.)	
Materials of cotton cut into shape for apparel and attire :	
Under the British Preferential Tariff - - - -	35 % *ad valorem.*
„ General Tariff - - - -	40 % *ad valorem.*

(*a*) When material is defined by selvedge or by pattern for cutting up into separate articles it is not to be considered "piece goods," but as dutiable under the heading applying to the article into which it is designed to be made. Tasselled, whipped (with or without loops) or taped curtain material when not defined for cutting up, is to be considered piece goods.

(*b*) Denims and other piece goods containing not more than 0·5 % (*i.e.* ½ of 1 %) of animal fibre may be regarded for tariff purposes as not containing wool, provided that any fibre so found is not in the nature of thread woven in, but appears to be present through adventitious circumstances. (Supplements Nos. 13 and 15 to the Customs Tariff Guide).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Artificial plants, flowers, fruits, leaves and also all other articles (other than for apparel and attire), partly or wholly made up from textiles, felts, or feathers, including materials cut into shape therefor:

Under the British Preferential Tariff - - - -	25 % *ad valorem.*
" General Tariff - - - -	30 % *ad valorem.*

[*Note.*—A *drawback* equal to the amount of duty paid is allowed on the undermentioned materials used in the manufacture of articles within the Commonwealth, on their exportation therefrom under certain specified conditions:

(1) Textile materials used in the manufacture of wearing apparel and other articles;

(2) Canvas hose (imported in rolls of about 100 yards) to be cut into lengths of about 26 inches, for use in the manufacture of covers for rubber hose on Westinghouse air brakes.

For regulations issued under the Commerce Act, 1905, regarding the application of a "trade description" to piece goods, *see under* the Commonwealth "Introductory Notes" to this Volume.]

TERRITORY OF PAPUA.

Canvas for sails; also sails and tents - - - - -	Free.
All other cotton tissues - - - - - - -	10 % *ad valorem.*

DOMINION OF NEW ZEALAND.

Calico, white and grey, also cotton sheetings in the piece - -	Free.
Corduroy, moleskin, and plain beaver skin, in the piece - - -	Free.
Coloured cotton shirtings and flannelette shirtings - - -	Free.
Bunting, in the piece; tapes; sail-cloth, canvas, and unbleached double-warped duck, in the piece; blind webbing and tape; waterproof material, in the piece, having within or upon it a coating of rubber; also canvas aprons and elevators for reapers and binders -	Free.
Nets or muslins spotted or figured, if not open-worked (piece goods) (Minister's Order No. 888, dated 5th October 1908) - - -	Free.
Bookbinders' cloth and webbing - - - - - -	Free.
Bootmakers' linings, canvas, plain or coloured bag or portmanteau linings of such materials, qualities, and patterns as may be approved by the Minister - - - - - - - - - - -	Free.
Hatmakers' materials—viz., galloons, calicoes, linings, and tassels -	Free.
Minor articles required in the making up of apparel, boots and shoes, hats and caps, saddlery, and umbrellas, parasols and sunshades enumerated in any Order of the Minister of Customs and published in the Gazette - - - - - - - -	Free.
[For list of such "minor articles" *see* under the several headings above enumerated in the body of this Return.]	
Staymakers' binding, jean, ticks, lasting, sateen and cotell - -	Free.
Tailors' trimmings—viz., plain or coloured imitation haircloth; canvas; buckram; bindings and braids (including Russia braids—Minister's Order No. 874, dated 14th April 1908); silesias; drab, slate, and brown jeans; pocketings; Verona and Italian cloth of cotton; also such other linings as may be approved by the Minister of Customs	Free.
Umbrella-makers' materials—viz., alpaca cloth with border, zanella cloth with border, also all other piece goods on such conditions as the Minister of Customs may approve - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES :—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND—*cont.*	
Upholsterers' webbing, imitation hair seating, chair canvas, and gimp -	Free.
Dental napkins, unhemmed, for absorbing saliva (Minister's Order No. 858, dated 19th December 1907) - - - -	Free.
Tubular woven cotton cloth in the piece for meat wraps; butter and cheese cloth; also cheese bandages or caps :	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - - -	20 % *ad valorem.*
Imitation silks, composed of any material - - - - - - -	20 % *ad valorem.*
Cotton piece goods and unions of cotton and linen piece goods, not otherwise enumerated, having thereon patterns, woven devices or other designs, which indicate that they are to be cut up into separate articles or to be manufactured into separate articles, provided that the weaving of each piece is continuous and also that such piece represents not less than six articles, or that, if representing less than six articles, the length of such piece is not less than six yards. Weaving is to be regarded as continuous unless there is a clear break in the cross-threads of the weaving exceeding in measurement ⅛ in. - - - - - - - - - -	Free.
[Minister's Order No. 1051, dated 3rd September 1913.]	
Union piece goods the invoice value of which does not exceed 6*d.* per yard, when cut up and made into shirts or pyjamas, under regulations prescribed by the Minister of Customs (*a*) - - -	Free.
Piece goods, to include turkey twills, dress prints (hard-spun and plain-woven), where the invoice value does not exceed 1*d.* per yard	Free.
Piece goods, viz., tapestry, cretonnes, chintz, art crêpe, and serges; velveteens, velvets, and plushes of all kinds; damasks, moquette, sateens; linenettes; crépons; crimps; zephyrs; ginghams; turkey twills; prints; printed cottons; piqués; vestings; quiltings and marcellas; muslins of all kinds; nets; window nets; hollands; curtains and blinds; diapers; ticks, including coloured Belgian; also towellings - - - - - - - -	Free.
Unions of cotton and linen in the piece (including cotton piece goods mixed with jute or ramie—Minister's Order No. 870, dated 10th March 1908) - - - - - - - - - -	Free.
Cotton piece goods with designs stencilled thereon - - -	Free.
[Minister's Order No. 1030, dated 7th January 1913.]	
All other piece goods - - - - - - - -	Free.
Curtains, in pairs, or tucked, frilled, or taped (Minister's Order No. 858, dated 19th December 1907) :	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - - -	30 % *ad valorem.*
Tarpaulins, tents, sails, rick and waggon covers :	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - - - - -	30 % *ad valorem.*

(*a*) Whenever any question arises as to the application of the exemption in favour of cotton flannelette, or union shirtings, in case of fabrics alleged to be such shirtings, the Commissioner of Customs has power to decide such dispute; and in case of doubt on his part he may require the fabric in question to be cut up for shirt-making, under such conditions as he is empowered to prescribe.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND—*cont.*	
Flags and rugs	20 % *ad valorem.*
Ribbons; crape; lace; laces (to include all-over dress laces—Minister's Order No. 917, dated 29th November 1909)	20 % *ad valorem.*
Boxed robes, cut into shape but not sewn	20 % *ad valorem.*
Boxed robes, partly made up by sewing (Minister's Order No. 852, dated 14th October 1907)	25 % *ad valorem.*
Millinery, including artificial flowers, leaves, and sprays; also artificial strawberry leaves used in making confectionery (Minister's Order No. 852, dated 14th October 1907), and artificial flower ornaments for cakes, &c. (Minister's Order No. 888, dated 5th October 1908)	25 % *ad valorem.*
Antiseptic dressings, gauzes, lint, and bandages; also candle wick	Free.
Belting for driving machinery; camera focussing cloths and camera covers:	
If the produce of some part of the British Dominions	Free.
Otherwise	10 % *ad valorem.*
Lamp wick:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem*
Bordering cotton, woven in the piece, and then cut into strips 4 inches wide (Minister's Order No. 902, dated 6th April 1909)	20 % *ad valorem.*
Shawls (Minister's Order No. 874, dated 14th April 1908)	25 % *ad valorem.*
All other drapery and haberdashery	20 % *ad valorem.*
["Drapery" is to include all nets (except plain nets) embroidered calicoes, muslins, and other piece goods which have been spotted or figured by a second operation, other than by printing, after the first process of weaving, and all unenumerated kinds of embroidery (Minister's Order No. 917, dated 29th November 1909).]	
Handkerchiefs (Minister's Order No. 852, dated 14th October 1907) and all articles not elsewhere specified, made of piece goods (including articles made of any combination of piece goods) wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up	20 % *ad valorem.*
[*Note.*—A duty of 10 % *ad valorem* is leviable on cotton piece goods (except calico) and piece goods of mixed cotton and linen imported into the Cook and other Islands (as defined by the "Cook and other Islands Government Act of 1901") whether imported from the Dominion of New Zealand or elsewhere.]	
FIJI.	
Belting and filter press cloths for machinery, cut in sizes ready for use	7½ % *ad valorem.*
[Customs decision.]	
Drapery, including cottons of all kinds and all other materials composed wholly or in part of cotton or other textile fabric	12½ % *ad valorem*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FALKLAND ISLANDS.

All kinds	Free.

UNION OF SOUTH AFRICA.

Candle wick (raw, waste, or unmanufactured); also church decorations and vestments	Free.
Ambulance materials (imported by recognised associations, corps, or hospitals lawfully established for instruction or drill in first aid to the wounded); bookbinders' requisites, viz.: cloth, tape, and webbing; battery cloth and baize, gauze, matting, sieving, and screening for use in connection with machinery and apparatus, including brattice cloth; bands and belting for driving machinery; emery cloth; collodion cotton in bulk, for manufacturing purposes; also transmission and fire hose:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Blankets and sheets, or rugs, or manufactures of cotton, commonly used as blankets or rugs; padded quilts; and shawls:	
Under the British Preferential Tariff	22 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
All other cotton manufactures:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

RHODESIA.

Candle wick (raw, waste, or unmanufactured); also church decorations and vestments	Free.
Ambulance materials (imported by recognised associations, corps, or hospitals lawfully established for instruction or drill in first aid to the wounded); also bookbinders' cloth, tape, and webbing; bands and belting for driving machinery; also fire hose:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.
Battery cloth and baize, gauze, matting, sieving and screening for use in connection with machinery and apparatus, including brattice cloth; collodion cotton, in bulk, for manufacturing purposes; also conveying hose:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	3 % *ad valorem.*
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

Cheese cloth:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff	15 % *ad valorem.*
[Southern Rhodesia Customs decision.]	
Blankets, rugs, and sheets, commonly used as blankets or rugs and cotton quilts, singly, in pairs, or in the piece:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	20 % *ad valorem.*
The produce of non-reciprocating British Possessions	20 % *ad valorem.*
Under the General Tariff	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	10 % *ad valorem.*
Cotton shawls:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	12 % *ad valorem.*
The produce of non-reciprocating British Possessions	15 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	10 % *ad valorem.*
[Customs decision.]	
All other cotton manufactures:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*

NYASALAND PROTECTORATE.

All kinds	10 % *ad valorem.*

UGANDA PROTECTORATE.

Bands and belting for driving machinery	Free.
Flags imported by Consular Officers for the exclusive use of the Consulates	Free.
All other cotton manufactures	10 % *ad valorem.*

EAST AFRICA PROTECTORATE.

Bands and belting for driving machinery	Free.
Flags imported by Consular Officers for the exclusive use of the Consulates	Free.
All other cotton manufactures	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix 1.]

WOVEN MANUFACTURES:—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SOMALILAND PROTECTORATE.

	£ s. d.
If imported into Zeyla:	
Grey shirtings, European white longcloth and drill, Turkey-red cloth and miscellaneous piece goods (including dyed goods) -	2 % *ad valorem.*
All other cotton manufactures - - - - -	5 % *ad valorem.*
If imported into other Protectorate ports:	
All kinds - - - - - -	7 % *ad valorem.*

ST. HELENA

All kinds - - - - - - - - -	Free.

NIGERIA.

Net cord imported into Southern Nigeria - - - - - -		Free.
Grey baft - - - - -	*Per lb. (gross)*	0 0 1
All other cotton manufactures - - - - - - -		10 % *ad valorem.*

[*Note.*—No folded woven goods (except silesia, Indian bafts, cashmeres, serges, alpacas, handkerchief cloth, and khaki drills) may be imported into Nigeria, unless in folds of not less than 36 inches in length. Each piece must be marked with the number of yards and inches (if any) contained therein, and such mark must be stamped upon the fabric of each piece Any words, figures, marks or abbreviations of the words "yards" and "inches," which according to common use or the custom of trade are commonly taken to indicate the measure of folded woven goods may be used in such marking. No piece shall be made up so as to show more folds than the full number of yards it actually contains, any portion of a yard (over such number of yards) not to be shown as a fold.

It is also provided in the *Southern* Nigeria "Folded Woven Goods (Amendment) Ordinance, No. 9 of 1911," that all pieces of handkerchief cloth (other than real Madras folded 36 inches to the fold) for which exemption is claimed:—

(1) shall have a dividing mark between each handkerchief in the length of the piece and shall be folded in the first instance at this division;

(2) such pieces shall not have the folds stitched together at the selvage; and

(3) to the face of the piece as finally folded there shall be attached a ticket showing in plain figures the length and breadth of each handkerchief and the number of handkerchiefs in the piece.

And it is further provided that the following variations shall be allowed on each handkerchief:—

In width up to but not exceeding 2½ % below the ticketed width.

In length up to but not exceeding 4 % below the ticketed width.

The total limit of variation of length on a piece of 8 handkerchiefs shall not, however, exceed 2 % of the total ticketed length of the 8 handkerchiefs.

A decision has also been given to the effect that "fents" measuring not more than 3 yards in length may be allowed to pass through the Custom House even though the provisions of the above-named Ordinance of 1911 have not been complied with (Customs Notice, dated 18th September, 1911).]

[For Tariff Valuation of Articles on which *ad valorum* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES :—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GOLD COAST.

If imported into the West of the Volta:	
Sails imported with vessels as part of their fittings, and camp equipment imported by civil and military officers for their personal use in the Colony and Protected Territories -	Free.
All other cotton manufactures - - - - -	10 % *ad valorem.*
If imported into the East of the Volta:	
Canvas and tarpaulins; also embroidery - - -	Free.
All other cotton manufactures - - - - -	4 % *ad valorem.*

[*Note.*—No folded woven goods (except handerchiefs) may be imported into the Gold Coast Colony or Protectorate for any purpose (including transhipment or transit) unless in folds of not less than 36 inches in length. Each piece must be marked with the number of yards and inches (if any) contained therein, and such mark must be stamped upon the fabric of each piece, and also stamped or placed in a conspicuous place on a ticket or on the importer's label or wrapper (if any). Any words, figures, marks or abbreviations of the words "yards" and "inches" which according to common use or the custom of the trade are commonly taken to indicate the measure of folded woven goods may be used in such marking.]

SIERRA LEONE.

Cotton goods by letter post - - - - - -	Prohibited.
Mosquito netting and mosquito-proof gauze - - - -	Free.
All other cotton manufactures - - - - -	10 % *ad valorem.*

GAMBIA.

All kinds - - - - - - - - -	5 % *ad valorem.*

DOMINION OF CANADA.

Blanketing and lapping, when imported by cotton manufacturers, calico printers and wall paper manufacturers for use in their own factories exclusively - - - - - -	Free.
Cloth such as is used for covering the outside of books, when imported by bookbinders for use exclusively in binding books under Departmental regulations - - - - -	Free.

[It is stated in Appraisers' Bulletin, No. 327, dated 19th August 1909, that bookbinders' cloth admitted under this item is required to be used exclusively in binding *books*. Cloth used in binding the back of writing tablets and pads and for binding movable pocket-book covers and such like, is not admitted under this item.]

Hatters' materials: plush, bands (not cords), bindings and sweats, tips and sides, cut to shape when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories - - - - - - - -	Free.
Fillets of cotton and rubber (not exceeding seven inches wide) when imported by and for the use of manufacturers of card clothing in their own factories - - - - - - - -	Free.
Flat braids or plaits of glazed cotton thread, not over one quarter inch wide, when imported by manufacturers of hats for use only in the manufacture of hat bodies - - - - - -	Free.

[Customs Memo. No. 1684B, dated 14th June 1912.]

Old fabric of cotton, cleaned, adapted for use as wiping cloth:	
Under the British Preferential Tariff - - - -	7½ % *ad valorem.*
„ General Tariff - - - - - -	12½ % *ad valorem.*

[Appraisers' Bulletin No. 582, dated 7th January 1913.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes for use in the manufacture of such articles in their own factories exclusively:

Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

Coated or sized cloth when imported by manufacturers for use only in their own factories in manufacturing sensitised blue or black print cloth:

Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

(Customs Memo. No. 1558B, dated 1st November 1909.)

Cotton waste, machined, garnetted, or prepared for use:

Under the British Preferential Tariff	7½ % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*

Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, &c., prepared for use as surgical dressings, plain or medicated; also surgical trusses, pessaries, and suspensory bandages of all kinds:

Under the British Preferential Tariff	12½ % *ad valorem.*
„ Intermediate Tariff	17½ % *ad valorem.*
„ General Tariff	20 % *ad valorem.*

[Surgical bandages or dressings in the form of fabric, *except "gauzes,"* are not entitled to entry as antiseptic surgical dressing (Appraisers' Bulletin, No. 350, dated 12th October 1909).

It is held that "suspensory bandages" referred to in above item shall consist of a bag or sack attached to a strap or belt used to support the scrotum (Appraisers' Bulletin, No. 690, dated 14th October, 1913).]

Duck, white or grey, weighing over 8 ozs., per sq. yd.:

Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*

White cotton bobbinet, plain, in the web:

Under the British Preferential Tariff	15 % *ad valorem.*
„ Intermediate Tariff	22½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*

[A Customs decision has been given to the effect that white cotton bobbinet to be considered "in the web," and entitled to entry as above, whether imported in boxes or otherwise, must contain at least 50 sq. yds. to the piece, otherwise the duties are:

Under the British Preferential Tariff	25 % *ad valorem.*
„ Special Tariff of the Franco Canadian Treaty	27½ % *ad valorem.*
„ Intermediate Tariff	32½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*]

Cotton fabrics, grey, unbleached:

Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*

Cotton fabrics, white, bleached, and towelling, coloured or not:

Under the British Preferential Tariff	17½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*

Other cotton fabrics, printed, dyed, or coloured:

Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	32½ % *ad valorem.*

[Cotton fabrics, in creams, doves and other *shades* are subject to duty as *coloured* cotton fabrics—(Appraisers' Bulletin, No. 614, dated 11th February 1913).]

Velvets, velveteens, and plush fabrics:

Under the British Preferential Tariff	17½ % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES :—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Church vestments :
- Under the British Preferential Tariff - - - 12½ % *ad valorem.*
- „ Intermediate Tariff - - - 17½ % *ad valorem.*
- „ General Tariff - - - - 20 % *ad valorem.*

[It is stated in Appraisers' Bulletin, No. 327, dated 19th August 1909, that this item is held not to include garments worn by worshippers, but to include mortar-board caps, surplices, and cassocks for use of choirs.]

Diaper, doylies, tray cloths, sheets, pillow cases, quilts, counterpanes, towels; uncoloured damask, including uncoloured table cloths and napkins :
- Under the British Preferential Tariff - - - - 20 % *ad valorem.*
- „ General Tariff - - - - 30 % *ad valorem.*

Boot, shoe, shirt, and stay laces :
- Under the British Preferential Tariff - - - 20 % *ad valorem.*
- „ Intermediate Tariff - - - 27½ % *ad valorem.*
- „ General Tariff - - - - - 30 % *ad valorem.*

Braces or suspenders and finished parts thereof :
- Under the British Preferential Tariff - - - 22½ % *ad valorem.*
- „ Intermediate Tariff - - - 30 % *ad valorem.*
- „ General Tariff - - - - 35 % *ad valorem.*

Sails for boats and ships :
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - 25 % *ad valorem.*

Elastic webbing for use only in the manufacture of artificial limbs, when imported by manufacturers of such articles (Customs Memorandum, No. 1491B, dated 11th Aug. 1908) - - Free.

Webbing, elastic, over 1 in. wide, and non-elastic webbing when imported by manufacturers of suspenders for use in their own factories :
- Under the British Preferential Tariff - - - 12½ % *ad valorem.*
- „ General Tariff - - - - 20 % *ad valorem.*

Webbing, non-elastic, for hose supporters :
- In grey fabric :
  - Under the British Preferential Tariff - - - 15 % *ad valorem.*
  - „ General Tariff - - - - 25 % *ad valorem.*
- In white fabric :
  - Under the British Preferential Tariff - - - 17½ % *ad valorem.*
  - „ General Tariff - - - - 25 % *ad valorem.*
- In coloured fabric :
  - Under the British Preferential Tariff - - - 25 % *ad valorem.*
  - „ General Tariff - - - - 32½ % *ad valorem.*

[Appraisers' Bulletin No. 251, dated 22nd May 1907.]

White or cream-coloured ornaments of lace or of embroidered work, not including collars :
- Under the British Preferential Tariff - - - - 12½ % *ad valorem.*
- „ Intermediate Tariff - - - - - 17½ % *ad valorem.*
- „ General Tariff - - - - - 20 % *ad valorem.*

[Appraiser's Bulletin No. 498, dated 22nd November 1911.]

White and cream-coloured lace and embroideries :
- Under the British Preferential Tariff - - - 12½ % *ad valorem.*
- „ Intermediate Tariff - - - - 17½ % *ad valorem.*
- „ General Tariff - - - - 20 % *ad valorem.*

Jeans, sateens, and coutils when imported by manufacturers of corsets and dress stays for use exclusively in the manufacture of such articles in their own factories :
- Under the British Preferential Tariff - - - 12½ % *ad valorem.*
- „ General Tariff - - - - 20 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES :—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Artificial feathers, fruits, grains, leaves, and flowers suitable for ornamenting hats :

Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	

Embroideries not otherwise provided for; lace not otherwise provided for; collars or collarettes in lace and all manufactures of lace; and nettings of cotton not otherwise provided for :

Under the British Preferential Tariff	25 % *ad valorem.*
„ Special Tariff of the Franco-Canadian Treaty	27½ % *ad valorem.*
„ Intermediate Tariff	32½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

Braids and fringes, not otherwise provided for; cords; elastic, round or flat, and garter elastic; tassels; handkerchiefs of all kinds; nets, shams and curtains when made up, trimmed or untrimmed; corsets of all kinds; and cotton clothing not otherwise provided for :

Under the British Preferential Tariff	25 % *ad valorem.*
„ Intermediate Tariff	32½ % *advalorem.*
„ General Tariff	35 % *ad valorem.*

Tapes of cotton not over 1¼ inches in width, not including measuring tape lines :

Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

Tape lines of any material :

Under the British Preferential Tariff	17½ % *ad valorem.*
„ Intermediate Tariff	22½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*

Oiled cloth and tape or other textile, india-rubbered, flocked or coated :

Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*

Lamp wicks :

Under the British Preferential Tariff	17½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*

Belting :

Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	27½ % *ad valorem.*

Window shade cloth, in the piece; window shades cut to size or hemmed or mounted on rollers, also cotton hose lined with rubber :

Under the British Preferential Tariff	22½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

Undyed ribbon, when imported by manufacturers of typewriter ribbon for use only in the manufacture of such ribbon in their own factories :

Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

[Customs Memo. No, 1,684 B., dated 14th June 1912.]

All other ribbons of all kinds :

Under the British Preferential Tariff	22½ % *ad valorem.*
„ Special Tariff of the Franco-Canadian Treaty	25 % *ad valorem.*
„ Intermediate Tariff	32½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES :—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

All other cotton manufactures :

Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

[*Note.*—A *drawback* (not including special or dumping duty) is allowed on the under-mentioned articles for home consumption, viz.:

Of 65 % on embroidered or embossed chiffon, casket gimps, and fringes when used in the manufacture of burial caskets and burial robes;

Of 99 % on hat and cap linings used in the manufacture of hats and caps; and

Of 50 % on cloths, 50 ins. or over in width, and weighing not more than 7 ozs. per sq. yd., not rubbered or made waterproof, when used in the manufacture of mackintosh clothing.]

NEWFOUNDLAND.

Belting for machinery (including lacings or fasteners); canvas for fishing nets; also bookbinders' cloth when imported by bookbinders for use in their trade and not for sale	10 % *ad val.*(*a*)
Laces (boot, shoe, or stay); also webbing	25 % *ad val.*(*a*)
Gauze, prepared for use for surgical dressings; also carriage trimmings, viz., tufts and lace	30 % *ad val.*(*a*)
Ticking for covering mattresses	30 % *ad val.*(*a*)
Canvas of the weight of 6 oz. cotton duck and upwards, cotton, known as sail or tarpaulin canvas, not including cotton drill	5 % *ad val.*(*a*)
Canvas, when under the weight of 6 oz. cotton duck	35 % *ad val.*(*a*)
Ribbons for typewriters (Customs decision)	25 % *ad val.*(*a*)
Shawls; quilts, counterpanes, and other bed covers; cretonnes; art muslins; sheets and sheeting, towels and towelling, and all similar articles of pure cotton, or of cotton and linen mixed; also lamp wicks	35 % *ad val.*(*a*)
Fabrics, re-imported after being dyed, cleaned, altered or made up abroad	35 % *ad val.*(*a*)
Sails; awnings; tarpaulins; tents (other than those imported by and belonging to tourists, which are duty-free); window shades in the piece or cut and hemmed, or mounted on rollers; also hose, lined with gutta-percha or india-rubber	40 % *ad val.*(*a*)
Handkerchiefs; braids, friezes, cords, and garters; curtains, and all other lace goods and embroideries	40 % *ad val.*(*a*)
All other cotton manufactures	35 % *ad val.*(*a*)

[*Note.*—A *drawback* is allowed upon unbleached calico, to be used in the manufacture of oiled clothes in the Colony by manufacturers thereof, equal to *one-half* of the duty paid, under rules and regulations laid down by the Governor-in-Council.]

BAHAMAS.

British Ensign and Union Jacks	Free
Cotton duck for making sails, not lighter than 8 ozs.	10 % *ad valorem.*
All other cotton manufactures	20 % *ad valorem.*

TURK'S AND CAICOS ISLANDS.

All kinds	10 % *ad valorem.*

JAMAICA.

All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Belting for machinery	Free.
Casket robes and linings:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
All other cotton manufactures	15 % *ad valorem.*
ST. VINCENT.	
Sailcloth	Free.
Casket robes and linings:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other cotton manufactures	10 % *ad valorem.*
BARBADOS.	
Belting for machinery	Free.
Casket robes and linings:	
Under the British Prefential Tariff	9 % *ad valorem.*
„ General Tariff	11¼ % *ad valorem.*
All other cotton manufactures	10 % *ad valorem.*
GRENADA.	
Casket robes and linings:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other cotton manufactures	10 % *ad valorem.*
VIRGIN ISLANDS.	
Canvas for use on boats and ships, and belting for machinery, of canvas	Free.
All other cotton manufactures	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
Casket robes and linings:	
Under the British Preferential Tariff	8⅔ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
All other cotton manufactures	11 % *ad valorem.*
ANTIGUA.	
Casket robes and linings:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other cotton manufactures	13⅓ % *ad valorem.*
MONTSERRAT.	
Casket robes and linings:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other cotton manufactures	13⅓ % *ad valorem.*
DOMINICA.	
Belting for machinery, of canvas	Free.
Casket robes and linings:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other cotton manufactures	12½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix 1.]

WOVEN MANUFACTURES:—COTTON—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
TRINIDAD AND TOBAGO.	
Piece goods, printed, dyed, or bleached:	
Not exceeding in cost 3*d.* per yard	5 % *ad valorem.*
Exceeding in cost 3*d.* per yard	10 % *ad valorem.*
Casket robes and linings:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other cotton manufactures	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
Belting for machinery	Free.
All other cotton manufactures	12½ % *ad valorem.*
BRITISH GUIANA.	
Hose for fire engines, also belting for machinery	Free.
Casket robes and linings:	
Under the British Preferential Tariff	12 % *ad val.* (*a*)
„ General Tariff	15 % *ad val.* (*a*)
All other cotton manufactures	15 % *ad val.* (*a*)
[*Note*—A *drawback* equal to the amount of the duty paid is allowed on the exportation of clothing made from duty-paid imported materials.]	
GIBRALTAR.	
All kinds	Free
MALTA.	
All kinds	Free.
CYPRUS.	
Cotton piece goods:	
Grey or unbleached (Kassarsiz), cotton sheetings, linings, drills, T-cloths, domestics, known as American bezi, dimi-bezi, Tcharshafliq and Asdarliq *Per* 100 *okes*	0 13 1¼
White or bleached (Kassarli), cotton sheetings, drills, T-cloths, domestics, known as American bezi, Tcharshafliq, dimi *Per* 100 *okes*	0 16 10⅔
Shirtings and Madapolams, completely dressed and finished with stiffening material *Per* 100 *okes*	0 14 9¼
Shirtings and Madapolams, not dressed or finished with stiffening material, or but partly dressed *Per* 100 *okes*	1 1 0
Muslins known as Kaba Tulbent, Tanjib, and Tenzif *Per* 100 *okes*	1 6 8
Cotton lamp wick *Per* 100 *okes*	0 17 0
Haberdashery and millinery	10 % *ad valorem.*
All other cotton manufactures	10 % *ad valorem.*
[An oke = 2·8 lbs.]	

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE.

[*See also under* Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Woven goods impressed with designs in imitation of currency notes, promissory notes, or stock notes (Gazette Notice, dated 17th September 1910)	Prohibited.
All other kinds	5 °/₀ *ad val.* (*a*)
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Gunny cloth; filter bagging and cloth for filters	Free.
All other manufactures of linen, hemp or jute	5½ °/₀ *ad valorem.*
MAURITIUS.	Rs. cts.
Canvas — *Per lb.*	0 1¼
Hessian cloth — *Per 100 yards*	0 72
All other manufactures of linen, hemp or jute	12 °/₀ *ad valorem.*
SEYCHELLES.	
Articles of millinery (*articles de mode*), viz., braids, trimmings, embroidery, entredeux (insertions), and collars and cuffs for ladies	8 °/₀ *ad valorem.*
All other manufactures of linen, hemp, or jute	12½ °/₀ *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of articles within the Commonwealth:	
For *blinds*, viz., lace	Free.
„ *carpets*, viz., bindings	Free.
„ *furniture*, viz., bindings (except leather, gimp, and lace)	Free.
„ *hats and caps* (*see under* "Hats")	Free.
Braid and lace for naval and military uniforms under Departmental By-laws	Free.
[It is provided in a Customs By-law of 10th December 1908, that the above specified articles may be imported free of duty upon the importers satisfying the Department that they are for naval or military use only, and provided that in the case of lace for naval and military uniforms security be given that it shall be used only for the purpose indicated, and that if required proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs, or such further time as the Collector may allow.]	
Fire brigade appliances, viz.: Woven canvas hose, 2½ inches in diameter and over, plain or rubber-lined, under Departmental By-laws	Free.
[It is laid down in a By-law of 10th December 1908 that the above specified "canvas" may be admitted free of duty provided that when required by the Collector security be given that it shall be used only for the purpose of fire extinction and life saving.]	
Canvas and duck; hop cloth; filter cloth for mines; hessians and brattice cloth; bookbinders' cloth; fringes or edgings (not being for attire), also saddlers' and upholsterers' webs	Free.

(*a*) Cut piece goods must be marked with the words "cut piece," and also with the aggregate length and the number of cut pieces on the outer fold of the piece.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*continued.*

[*See also under* Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Fringes, not elsewhere included; plain braids of one colour and not exceeding 3 inches in width, but not including braids containing gold, silver, or tinsel threads; piping, tinsel cloth, tinsel belting, having woof or weft composed wholly of tinsel, or of continuous threads of tinsel and an alternate thread of textile; and tinsel thread - -	Free.
Jute piece goods - - - - - -	Free.
Undertakers' requisites - - - - -	25 % *ad valorem.*
Tents, tarpaulins and sails - - - - -	15 % *ad valorem.*
Canvas belting:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Canvas mail bags (Customs Tariff Guide) - - - -	15 % *ad valorem.*
Flags and banners over 1 ft. in length - - - -	20 % *ad valorem.*
Lap dusters:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - -	15 % *ad valorem.*
Rubbered waterproof cloth (including cloth made waterproof other than with rubber, if suitable for use in the manufacture of apparel (Customs (Substitute) Notice No. 91, dated 12th March 1912):	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - -	20 % *ad valorem.*
Lace for attire, lace flouncings, embroideries in the piece, and tucked linens:	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*
Trimmings and ornaments, not elsewhere included, for bonnets, hats, shoes, and other attire, including badges, n.e.i., braids, n.e.i., crowns, and bandeaux for hats:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
Curtains and blinds (not including blinds attached to rollers); curtain clips, bands, loops and holders, and blind tassels and acorns:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - -	20 % *ad valorem.*
Cosies and cushions in part or wholly made up; articles as under and the like, not being piece goods (*a*), viz., articles of furnishing drapery and napery, including quilts, table covers, doylies, tray-cloths, sheets, pillow cases and covers, bolster cases, counterpanes, bedspreads, table mats, splashers, table-cloths, runners, mantle borders, toilet sets, saddlebag in the piece or otherwise, bags for linen, brush and comb bags, nightdress cases, antimacassars, and handkerchief sachets:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
Linen piece goods defined otherwise than by printing or dyeing for cutting up for the manufacture of hemmed or hem-stitched handkerchiefs and serviettes:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - -	5 % *ad valorem.*
All piece goods (*a*) not elsewhere included:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Linen handkerchiefs and serviettes:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem.*

(*a*) *See* note (*a*), p. 16.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*continued.*

[*See also under* Apparel, Bags and Sacks, Carpets, and Cordage]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Materials of linen, &c., cut into shape for apparel and attire:	
Under the British Preferential Tariff - - - -	35 % *ad valorem*
„ General Tariff - - - -	40 % *ad valorem*
All other articles (other than for apparel and attire) partly or wholly made up from textiles, including materials cut into shape therefor:	
Under the British Preferential Tariff - - -	25 % *ad valorem*
„ General Tariff - - - -	30 % *ad valorem*
[*Note*—A *drawback* equal to the amount of duty paid is allowed on the undermentioned articles used in the manufacture of articles within the Commonwealth, on the exportation of such manufactured articles: Holland used in the manufacture of blinds. Textile materials used in the manufacture of wearing apparel and other articles. Canvas Hose (imported in rolls of about 100 yards) to be cut into lengths of about 26 inches, for use in the manufacture of covers for rubber hose in Westinghouse air brakes. For regulations issued under the Commerce Act, 1905, regarding the application of a "trade description" to piece goods, *see under* the Commonwealth "Introductory Notes" to this Volume]	
TERRITORY OF PAPUA	
Canvas for sails, sails and tents - - - -	Free
All other manufactures of linen, hemp or jute - - -	10 % *ad valorem*
DOMINION OF NEW ZEALAND	
Sail cloth, canvas and unbleached double-warped duck, in the piece, also tapes - - - - - - - -	Free
Forfar, dowlas, and flax sheeting, when cut up under supervision, in sizes not exceeding 47 in by 36 in, for making flour bags, and not exceeding 54 in for lining wool mats - - -	Free
Canvas aprons and elevators for reapers and binders, also waterproof material in the piece having within, or upon it, a coating of india-rubber - - - - - - -	Free
Brattice cloth, made of jute or hessian - - - -	Free
Bagging of jute or hessian - - - - - -	Free.
All other bagging:	
If the produce of some part of the British Dominions - -	20 % *ad valorem*
Otherwise - - - - - -	30 % *ad valorem*
Hessians, plain or striped, and scrim - - - -	Free
Hatmakers' linings, also bootmakers' linings, canvas, plain or coloured, bag and portmanteau linings of such materials, qualities, and patterns as may be approved by the Minister of Customs -	Free.
Tailors' trimmings, viz., canvas, buckram, silesias, pocketings, bindings, and braids, including Russia braids (Minister's Order No 874, dated 14th April 1908), slate, black, and brown dyed unions and linens; chair canvas; also bookbinders' and upholsterers' webbing -	Free
Circular linen webbing for making halters, lunging-reins, &c. (Minister's Order No 910, dated 9th July 1909) - -	Free.
Belting for driving machinery; material for filter cloth for gold saving purposes; also camera focussing cloths and camera covers:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*continued.*

[*See also under* Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*	
Canvas hose, armoured or otherwise:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - - - -	20 % *ad valorem.*
Lace and laces to include all over-dress laces (Minister's Order No. 917, dated 29th November 1909) - - - - - -	20 % *ad valorem.*
Rugs and all other drapery and haberdashery - - - -	20 % *ad valorem.*
["Drapery" is to include all nets (except plain nets), embroidered calicoes, muslin, and other piece goods which have been spotted or figured by a second operation, other than by printing, after the first process of weaving, and all enumerated kinds of embroidery (Minister's Order No. 917, dated 29th November 1909).]	
Tarpaulins, tents, sails, rick and waggon covers:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - - - -	30 % *ad valorem.*
Linen piece goods and unions of cotton and linen piece goods, not otherwise enumerated, having thereon patterns, woven devices, or other designs, which indicate that they are to be cut up into separate articles or to be manufactured into separate articles, provided that the weaving of each piece is continuous, and also that such piece represents not less than six articles, or that, if representing less than six articles, the length of such piece is not less than six yards. Weaving is to be regarded as continuous, unless there is a clear break in the cross-threads of the weaving exceeding in measurement ⅛ in. - - - - - - - - - - -	Free.
[Minister's Order No. 1054, dated 3rd September 1913.]	
Union piece goods, the invoice value of which does not exceed 6*d.* per yard when cut up and made into shirts or pyjamas under conditions and regulations prescribed by the Minister of Customs (*a*) -	Free
Unions of cotton and linen in the piece (including linen piece goods mixed with jute or ramie (Minister's Order No. 870, dated 10th March 1908) - - - - - - - -	Free.
All other piece goods - - - - - - -	Free.
Handkerchiefs (Minister's Order No. 852, dated 14th October 1907) and all articles not elsewhere specified, made of piece goods (including articles made of any combination of piece goods) wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up - - - -	20 % *ad valorem.*
[*Note.*—A duty of 10 % *ad valorem* is leviable on linen piece goods and piece goods of mixed cotton and linen imported into the Cook and other Islands (as defined by the "Cook and other Islands Government Act of 1901") whether imported from the Dominion of New Zealand or elsewhere.]	
FIJI.	
Belting and filter presscloths for machinery cut in sizes ready for use (Customs decision) - - - - - - - - -	7½ % *ad valorem.*
Sail canvas - - - - - - - - -	12½ % *ad valorem.*
Sails, tents, and tarpaulins - - - - - - -	12½ % *ad valorem.*
Shirts and all other manufactures of linen, hemp or jute - -	12½ % *ad valorem.*

(*a*) *See* note (*a*), page 18.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*continued.*

[*See also under* Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Bagging and sacking in the piece	Free.
Hose, fire and transmission; bookbinders' cloth, tape, and webbing; battery cloth and baize, gauze, matting, sieving, and screening for use in connection with machinery and apparatus, including brattice cloth; also canvas in the piece:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
All other manufactures of linen, hemp or jute:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
RHODESIA.	
Bagging and sacking in the piece	Free.
Hose, fire; also bookbinders' cloth, tape, and webbing:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.
Battery cloth and baize, gauze, matting, sieving, and screening for use in connection with machinery and apparatus, including brattice cloth, also conveying hose:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	3 % *ad valorem.*
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.
Cheese cloth;	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff	15 % *ad valorem.*
[Southern Rhodesia Customs decision.]	
All other manufactures of linen, hemp, or jute:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*continued.*

[*See also under* Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
NYASALAND PROTECTORATE.	
Gunny bags, gunny cloth, sacking and hooping, and other materials imported into the Protectorate and used for packing cotton or other produce of the Protectorate for export	Free.
All other manufactures of linen, hemp, or jute	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Flags imported by Consular Officers for the exclusive use of the Consulates	Free.
Bands and belting for driving machinery	Free.
Bagging and sacking in the piece	Free.
All other manufactures of linen, hemp, or jute	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Flags imported by Consular Officers for the exclusive use of the Consulates	Free.
Bands and belting for driving machinery	Free.
Bagging and sacking in the piece	Free.
All other manufactures of linen, hemp, or jute	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
If imported into Zeyla:	
Piece goods (including dyed goods)	2 % *ad valorem.*
Other manufactures	5 % *ad valorem.*
If imported into other Protectorate ports:	
All kinds	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Net cord imported into Southern Nigeria	Free.
Linen goods	10 % *ad valorem*
Other goods	Free.

[*Note.*—No folded woven goods (except silesia, linen drills, khaki drills, damasks, and handkerchief cloth), shall be imported into Nigeria unless in folds of not less than 36 inches in length. Each piece must be marked with the number of yards and inches (if any) contained therein, and such mark must be stamped upon the fabric of each piece. Any words, figures, marks, or abbreviations of the words "yards" or "inches" which according to the common use or custom of the trade are commonly taken to indicate the measure of folded woven goods may be used as such markings. No piece shall be made up so as to show more folds than the full number of yards it actually contains, any portion of a yard (over such number of yards) not to be shown as a fold.

It is also provided in the *Southern* Nigeria Folded Woven Goods (Amendment) Ordinance, No. 9 of 1911. that all pieces of handkerchief cloth (other than real Madras folded 36 inches to the fold) for which exemption is claimed—

(1) shall have a dividing mark between each handkerchief in the length of the piece and shall be folded in the first instance at this division;

(2) such pieces shall not have the folds stitched together at the selvage; and

(3) to the face of the piece as finally folded there shall be attached a ticket showing in plain figures the length and breadth of each handkerchief and the number of handkerchiefs in each piece.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*continued.*

[*See also under* Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NIGERIA—*cont.*

And it is further provided that the following variations shall be allowed on each handkerchief:

In width up to but not exceeding 2½ °/₀ below the ticketed width.

In length up to but not exceeding 4 °/₀ below the ticketed length.

The total limit of variation of length on a piece of 8 handkerchiefs shall not, however, exceed 2 °/₀ of the total ticketed length of the 8 handkerchiefs.]

A decision has also been given to the effect that "fents" measuring not more than 3 yards in length may be allowed to pass through the Custom House even though the provisions of the above-named Ordinance of 1911 have not been complied with. (Customs Notice, dated 18th September, 1911.)

GOLD COAST.

If imported into the West of the Volta:	
Sails imported with vessels as part of their fittings - -	Free.
All other manufactures of linen, hemp or jute - -	10 °/₀ *ad valorem.*
If imported into the East of the Volta:	
Canvas, embroidery, tarpaulins, and bedding - - -	Free
All other manufactures of linen, hemp or jute - - -	4 °/₀ *ad valorem.*

Note.—No folded woven goods (except handkerchiefs) may be imported into the Gold Coast Colony or Protectorate for any purpose (including transhipment or transit) unless in folds of not less than 36 inches in length. Each piece must be marked with the number of yards and inches (if any) contained therein, and such mark must be stamped upon the fabric of each piece, and also stamped or placed in a conspicuous place on a ticket or on the importer's label or wrapper (if any). Any words, figures, marks, or abbreviations of the words "yards" and "inches" which, according to common use or the customs of the trade, are commonly taken to indicate the measure of folded woven goods may be used in such marking.

SIERRA LEONE.

Haberdashery by letterpost - - - - -	Prohibited.
All other kinds - - - - - - -	10 °/₀ *ad valor*

GAMBIA

All kinds - - - - - - - -	5 °/₀ *ad valorem.*

DOMINION OF CANADA.

Buckram, adapted for the manufacture of hat and bonnet shapes -	Free.
Cloth, such as is used for covering the outside of books, when imported for use exclusively in binding books, under Departmental Regulations - - - - - -	Free.

[It is stated in Appraiser's Bulletin No. 327, dated 19th August 1909, that bookbinders' cloth admitted under this item is required to be used exclusively in binding *books.* Cloth used in binding the back of writing tablets or pads, and cloth for binding movable pocket-book covers and such like, is not admitted under this item.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES :—Linen, Hempen, and Jute—*continued.*

[*See also under* Apparel, Bags and Sacks, Carpets, and Cordage.]

Tariff Classification and Tariff Rates of Duty.	
Dominion of Canada—*cont.*	
Jute cloth, uncoloured, suitable for making bags, &c. - - [Appraiser's Bulletin No. 630, dated 31st December, 1912.]	Free.
Jute cloth, or jute canvas, as taken from the loom, not coloured, cropped, mangled, pressed, calendered, nor finished in any way.	Free.
Jute cloth or jute canvas, uncoloured, not further finished than cropped, bleached, mangled, or calendered :	
Under the British Preferential Tariff - - - -	7½ % *ad valorem*
„ General Tariff - - - -	10 % *ad valorem.*
Old fabric of linen, cleaned, adapted for use as wiping cloth :	
Under the British Preferential Tariff - - -	7½ % *ad valorem.*
„ General Tariff - - - - -	12½ % *ad valorem.*
[Appraiser's Bulletin No. 582, dated 7th January 1913.]	
Antiseptic surgical dressings, such as tow, jute, &c., prepared for use as surgical dressings, plain or medicated :	
Under the British Preferential Tariff - - -	12½ % *ad valorem.*
„ Intermediate Tariff - - - - -	17½ % *ad valorem.*
„ General Tariff - - - - -	20 % *ad valorem.*
[Surgical bandages or dressings in the form of fabric, *except "gauzes"* are not entitled to entry as antiseptical surgical dressing—Appraiser's Bulletin No. 350, dated 12th October 1909.]	
Canvas of hemp or flax for boats' and ships' sails :	
Under the British Preferential Tariff - - - -	5% *ad valorem.*
„ General Tariff - - - -	
Sails for boats and ships :	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
Brattice cloth as used in coal mines :	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - -	25 % *ad valorem.*
(Appraiser's Bulletin No. 327, dated 19th August 1909.)	
Fabrics of flax, unbleached :	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
Fabrics of flax, bleached, not otherwise provided for; tailors' hollands of linen and towelling of linen, coloured or not :	
Under the British Preferential Tariff - - -	17½ % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Fabrics of flax, printed, dyed, or coloured, not otherwise provided for	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - -	32½ % *ad valorem.*
Stair linen, diapers, doylies, tray cloths, sheets, quilts, counterpanes, towels, and pillow cases of linen; uncoloured damask in the piece, including uncoloured table cloths or napkins of linen; and horse clothing of jute, shaped or otherwise manufactured :	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
Window shade cloth, in the piece; window shades, cut to size or hemmed, or mounted on rollers, also linen hose lined with rubber :	
Under the British Preferential Tariff - - -	22½ % *ad valorem.*
„ General Tariff - - - -	35 % *ad valorem.*
Boot, shoe, shirt, and stay laces :	
Under the British Preferential Tariff - -	20 % *ad valorem.*
„ Intermediate Tariff - - -	27½ % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*continued.*

[*See also under* Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Braces or suspenders and finished parts thereof:
- Under the British Preferential Tariff - - - 22½ % *ad valorem.*
- „ Intermediate Tariff - - - - - 30 % *ad valorem.*
- „ General Tariff - - - - 35 % *ad valorem.*

Church vestments:
- Under the British Preferential Tariff - - - 12½ % *ad valorem.*
- „ Intermediate Tariff - - - 17½ % *ad valorem.*
- „ General Tariff - - - - 20 % *ad valorem.*

[It is stated in Appraiser's Bulletin No. 327, dated 19th August 1909, that this item is held not to include garments worn by worshippers, but to include mortar-board caps, surplices, and cassocks for use of choirs.]

White or cream coloured ornaments of lace or of embroidered work, not including collars:
- Under the British Preferential Tariff - - - 12½ % *ad valorem.*
- „ Intermediate Tariff - - - - 17½ % *ad valorem.*
- „ General Tariff - - - - 20 % *ad valorem.*

(Appraiser's Bulletin No. 498, dated 22nd November, 1911.)

White and cream coloured lace and embroideries of linen:
- Under the British Preferential Tariff - - - 12½ % *ad valorem.*
- „ Intermediate Tariff - - - 17½ % *ad valorem.*
- „ General Tariff - - - - - 20 % *ad valorem.*

Embroideries and lace not otherwise provided for; collars or collarettes in lace and all manufactures of lace; and nettings of linen or other material not otherwise provided for:
- Under the British Preferential Tariff - - - 25 % *ad valorem.*
- „ Special Tariff of the Franco-Canadian Treaty - 27½ % *ad valorem.*
- „ Intermediate Tariff - - - - 32½ % *ad valorem.*
- „ General Tariff - - - - 35 % *ad valorem.*

Braids and fringes not otherwise provided for; cords; garter and other elastic; tassels; handkerchiefs; nets; corsets of all kinds; and linen clothing not otherwise provided for:
- Under the British Preferential Tariff - - - 25 % *ad valorem.*
- „ Intermediate Tariff - - - 32½ % *ad valorem.*
- „ General Tariff - - - - 35 % *ad valorem.*

Tapes of linen not over 1¼ inches in width, not including measuring tape lines:
- Under the British Preferential Tariff - - - - 25% *ad valorem.*
- „ General Tariff - - - - - 35% *ad valorem.*

Tape lines of any material:
- Under the British Preferential Tariff - - - - 17½% *ad valorem.*
- „ Intermediate Tariff - - - - - 22½% *ad valoeem.*
- „ General - - - - - - - 25% *ad valorem.*

Oiled cloth and tape or other textile, india-rubbered, flocked, or coated:
- Under the British Preferential Tariff - - - 20 % *ad valorem.*
- „ General Tariff - - - - 30 % *ad valorem.*

All other manufactures of jute:
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - 25 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—Linen, Hempen, and Jute—*continued.*

[*See also under* Apparel, Bags and Sacks, Carpets, and Cordage.]

Tariff Classification and Tariff Rates of Duty.

Dominion of Canada—*cont.*

All other manufactures of hemp or flax or of which hemp or flax is the component material of chief value:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

[*Note.*—A *drawback* of 50 % of the duty paid (not including special or dumping duty) is allowed on union cloth 50 inches or over in width and weighing not more than 7 ozs. per sq. yd., not rubbered or made waterproof, when used in the manufacture of mackintosh clothing for home consumption.]

Newfoundland.

Brin, known as "bread-bag brin," when imported by manufacturers, in which to inclose their manufactures; belting for machinery (including lacings or fasteners); canvas for fishing nets; also bookbinders' cloth, imported by bookbinders for use in their trade and not for sale	10 % *ad val.* (*a*)
Webbing, and corset laces	25 % *ad val.* (*a*)
Lint or gauze, prepared for use as surgical dressing	30 % *ad val.* (*a*)
Ticking for covering mattresses	30 % *ad val.* (*a*)
Canvas of the weight of 6 oz. cotton duck and upwards, of hemp or flax, known as sail or tarpaulin canvas, not including cotton drill	5 % *ad val.* (*a*)
Canvas when under the weight of 6 oz. of cotton duck	35 % *ad val.* (*a*)
Quilts, counterpanes, and other bed covers; damask, stair linen, diapers, sheets and sheeting, towels and towelling, and similar articles of linen, or of linen and cotton combined; also fabrics re-imported after being dyed, cleaned, altered, or made up abroad	35 % *ad val.* (*a*)
Sails; awnings; tents (other than those belonging to and imported by tourists, which are duty-free); window shades, in the piece, or cut and hemmed, or mounted on rollers; tarpaulins; also hose, lined with guttapercha or india-rubber	40 % *ad val.* (*a*)
Handkerchiefs; braids; friezes, cords, and garters; tape-lines; curtains, and other lace goods and embroideries	40 % *ad val.* (*a*)
All other manufactures of linen, hemp or jute	35 % *ad val.* (*a*)

[*Note.*—A *drawback* equal to the duty paid is allowed on materials used in the manufacture of ready-made clothing, and oiled clothes, on exportation from the Colony.]

Bahamas.

All kinds	20 % *ad valorem.*

Turk's and Caicos Islands.

All kinds	10 % *ad valorem.*

Jamaica.

All kinds	10 % *ad valorem.*

Cayman Islands.

All kinds	5 % *ad valorem.*

St. Lucia.

Filter bagging used in the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purposes)	Free.
Belting for machinery	Free.
Casket robes and linings:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem*
All other manufactures of linen, hemp or jute	15 % *ad valorem*

(*a*) With an additional charge of 10% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—Linen, Hempen, and Jute—*continued.*

[*See also under* Apparel, Bags and Sacks, Carpets, and Cordage.]

Tariff Classification and Tariff Rates of Duty.	
St. Vincent.	
Bagging and baling cloth, for packing produce for export; also sailcloth	Free.
Casket robes and linings:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other manufactures of linen, hemp or jute	10 % *ad valorem.*
Barbados.	
Linen, the property of the officers' and sergeants' mess of any of H.M. regiments arriving in the Colony, provided that should any of the linen be sold or otherwise disposed of in the Colony the duty thereon shall be paid to the Controller of Customs	Free.
Casket robes and linings:	
Under the British Preferential Tariff	9 % *ad valorem.*
„ General Tariff	11¼ % *ad valorem.*
All other manufactures of linen, hemp or jute	10 % *ad valorem.*
Grenada.	
Fire-extinguishing apparatus	Free.
Casket robes and linings:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other manufactures of linen, hemp, or jute	10 % *ad valorem.*
Virgin Islands.	
Canvas for use on boats and ships, and belting for machinery, of canvas	Free.
All other manufactures of linen, hemp or jute	10 % *ad valorem.*
St. Christopher—Nevis.	
Casket robes and linings:	
Under the British Preferential Tariff	8⅝ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
All other manufactures of linen, hemp, or jute	11 % *ad valorem.*
Antigua.	
Casket robes and linings:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other manufactures of linen, hemp, or jute	13⅓ % *ad valorem.*
Montserrat.	
Casket robes and linings:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other manufactures of linen, hemp, or jute	13⅓ % *ad valorem.*
Dominica.	
Casket robes and linings:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other manufactures of linen, hemp, or jute	12½ % *ad valorem.*
Trinidad and Tobago.	
Fire hose	Free.
Casket robes and linings:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other manufactures of linen, hemp or jute	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*continued.*

[*See also under* Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BERMUDA.	
Linen, the property of the Governor, and imported by him on his first arrival in the Islands, to take up the Government, and within six months after such arrival - - - -	Free.
Table linen the joint property of any Regimental Mess, or of the officers of any of H.M. Forces stationed in the Islands -	Free.
All other manufactures of linen, hemp, or jute - - -	10 % *ad valorem.*
BRITISH HONDURAS.	
Appliances for fire-engines - - - -	Free.
All other manufactures of linen, hemp, or jute - - -	12½ % *ad valorem.*
BRITISH GUIANA.	
Hose for fire-engines - - - - -	Free.
Casket robes and linings :	
Under the British Preferential Tariff - - -	12 % *ad val.* (*a*)
„ General Tariff - - - - -	15 % *ad val.* (*a*)
All other manufactures of linen, hemp, or jute - - -	15 % *ad val.* (*a*)
[*Note.*—A *drawback* equal to the amount of the duty is allowed on the exportation of clothing made from duty-paid imported materials.]	
GIBRALTAR.	
All kinds - - - - - -	Free
MALTA.	
All kinds - - - - - - -	Free.
CYPRUS.	
Hemp and linen manufactures - - - -	10 % *ad valorem*
Jute manufactures - - - - -	8 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—SILK.

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BRITISH INDIA.	
Silk woven goods impressed with designs in imitation of currency notes, promissory notes, or stock notes - - - - (Gazette notice, dated 17th September 1910.)	Prohibited.
All other kinds - - - - - - - -	5 % *ad val.* (*a*)
ADEN.	
All kinds - - - - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - - - - - -	Free.
CEYLON.	
All kinds - - - - - - - - -	5½ % *ad valorem.*
MAURITIUS.	
All kinds - - - - - - - - -	12 % *ad valorem.*
SEYCHELLES.	
Articles of millinery (*articles de mode*), braids, trimmings, embroidery, ribbons, entredeux (insertions), artificial flowers, collars and cuffs for ladies, silk lace, veils, and nets - - - - - -	8 % *ad valorem.*
All other silk manufactures - - - - - - -	12½ % *ad valorem.*
HONG KONG.	
All kinds - - - - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Surgical appliances, viz., oil silk and surgical dressings - -	Free.
Braid and lace for naval and military uniforms—under Departmental Bylaws - - - - - - - - [It is provided under a By-law of December 10th, 1908, that the above articles may be imported free of duty upon the importers satisfying the Department that they are for naval or military use only, and provided that in the case of lace for military and naval uniforms security be given that it shall be used only for the purpose indicated and, if required, proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs or such further time as the Collector may allow.]	Free.
Minor articles for use in the manufacture of articles within the Commonwealth, viz.:—	
For *apparel* (*see* under "Apparel") - - - - -	Free.
For *artificial flowers and furniture* (*see* under "Cotton Manufactures") - - - - - - -	Free.
For *blinds*, viz., lace - - - - - - -	Free.
For *hats and caps* (*see* under "Hats") - - - -	Free.
For *vehicles* (*see* under "Carriages, &c.") - - -	Free.
Fringes or edgings of textile materials, not being for attire - -	Free.
Fringes, not elsewhere included, plain braids of one colour and not exceeding 8 inches in width, but not including braids containing gold, silver or tinsel threads; piping, tinsel cloth; tinsel belting having a warp or weft composed wholly of tinsel, or of continuous threads of tinsel, and an alternate thread of textile; and tinsel thread -	Free.
Undertakers' requisites - - - - - - -	25 % *ad valorem.*
Flags and banners over 1 foot in length - - - - -	20 % *ad valorem.*
Silk piece goods,(*b*) or piece goods containing silk or having silk worked thereon (except piece goods containing wool):	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
" General Tariff - - - - - - -	15 % *ad valorem.*

(*a*) Short lengths of silks and velvets may be imported without the length being stamped on the goods as required by the Indian Merchandise Marks Act (No. 4 of 1889).

(*b*) *See* note (*a*), page 16.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES :—SILK—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*continued.*

Rubbered waterproof cloth of silk, or containing silk, but not containing wool (including cloth made waterproof other than with rubber, if suitable for use in the manufacture of apparel (Customs (Substitute) Notice No. 91, dated 12th March 1912) :

Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*

Velvets, velveteens, plushes, sealette and cloths imitating furs, astrachans, lace for attire, lace flouncings, millinery and dress nets, veilings, and embroideries in the piece :

Under the British Preferential Tariff - - -	10 % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*

Trimmings and ornaments not elsewhere included, for bonnets, hats, shoes, and other attire, including badges, braids, not elsewhere included ; crowns and bandeaux for hats ; frillings ; ruffling ; pleating ; and ruchings ; galloons ; ribbons ; tinselled belting, not elsewhere included ; belting for apparel, not elsewhere specified, and not being cut to length for belts :

Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*

Curtains and blinds (not including blinds attached to rollers) ; curtain clips, bands, loops, and holders ; and blind tassels

Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - - -	20 % *ad valorem.*

Curtains (bed) of silk—being a fancy bed draping for placing round the top of tester and half-tester bedsteads :

Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*

(Customs Tariff Guide.)

Cosies and cushions, in part or wholly made up, articles as under, and the like, not being piece goods (*a*), viz. :—Articles of furnishing drapery and napery, including quilts, table covers, doyleys, tray-cloths, bedspreads, mantle borders, toilet sets, saddlebag in the piece or otherwise, nightdress cases, antimacassars, and handkerchief satchets :

Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*

Materials of silk, or materials containing silk, cut into shape for apparel and attire :

Under the British Preferential Tariff - - -	35 % *ad valorem.*
„ General Tariff - - - - - -	40 % *ad valorem.*

All other articles (other than for apparel and attire) partly or wholly made up from textiles, and including materials cut into shape therefor :

Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*

[*Note.*—A *drawback* equal to the amount of duty paid is allowed on the undermentioned articles used in the manufacture of articles within the Commonwealth on the exportation of such manufactured articles :

Plush, velvet, and tapestry used in upholstering furniture.

Textiles used in the manufacture of wearing apparel and other articles.

For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to piece goods, *see under* the Commonwealth "Introductory Notes" to this Volume.]

(*a*) *See* note (*a*), page 16.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—SILK—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TERRITORY OF PAPUA.	
All kinds	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Tailors' trimmings, viz., silk bindings and braids (including Russia braids—Minister's Order No. 874, dated 14th April 1908)	Free.
Hatmakers' materials, viz., silk plush in the piece	Free.
Umbrella makers' materials, viz., reversible and levantine silk mixtures, gloria, and satin-de-chêne, of not less than 44 inches in width, silks cut to shapes for sunshades; also other silk piece goods imported, subject to conditions laid down by the Minister of Customs	Free.
Upholsterers' silk gimp	Free.
Silk for flour dressing in the piece; also oiled silk	Free.
Union textiles in the piece, the invoice value of which does not exceed 6*d.* per yard, when cut up and made into shirts and pyjamas, under conditions and regulations prescribed by the Minister of Customs (*a*)	Free.
Waterproof material in the piece, having within or upon it a coating of india-rubber	Free.
Flags	20 % *ad valorem.*
Ribbons, crape, lace and laces (to include all over-dress laces—Minister's Order No. 917, dated 29th November 1909)	20 % *ad valorem.*
Shawls (Minister's Order No. 874, dated 14th April 1908)	25 % *ad valorem.*
Millinery	25 % *ad valorem.*
All other silk piece goods	20 % *ad valorem.*
All other drapery and haberdashery	20 % *ad valorem.*
["Drapery" is to include all nets (except plain nets), embroidered calicoes, muslins and other piece goods which have been spotted or figured by a second operation, other than by printing, after the first process of weaving, and all unenumerated kinds of embroidery (Minister's Order No. 917, dated 29th November 1909).]	
Handkerchiefs (Minister's Order No. 852, dated 14th October 1907), and all articles not elsewhere specified made of textile, felt, or other piece goods, or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up	20 % *ad valorem.*
FIJI.	
Shirts and all other silk manufactures	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Mill silk:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % *ad valorem.*
Shawls:	
Under the British Preferential Tariff	22 % *ad valorem.*
" General Tariff	25 % *ad valorem.*
All other silk manufactures:	
Under the British Preferential Tariff	12 % *ad valorem.*
" General Tariff	15 % *ad valorem.*

(*a*) *See* note (*a*), page 18.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES :—SILK—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.

Mill silk :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
All other silk manufactures :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*

NYASALAND PROTECTORATE.

All kinds - - - - - - - -	10 % *ad valorem.*

UGANDA PROTECTORATE.

Flags imported by Consular Officers for the exclusive use of the Consulates	Free.
All other silk manufactures - - - - -	10 % *ad valorem.*

EAST AFRICA PROTECTORATE.

Flags imported by Consular Officers for the exclusive use of the Consulates	Free.
All other silk manufactures - - - - -	10 % *ad valorem.*

SOMALILAND PROTECTORATE.

If imported into Zeyla :	
Silk goods and mixtures of the same, including velvet - -	1 % *ad valorem.*
If imported into other Protectorate ports :	
All kinds - - - - - -	7 % *ad valorem.*

ST. HELENA.

All kinds - - - - - - - -	Free.

NIGERIA.

All kinds - - - - - - -	10 % *ad valorem.*

GOLD COAST.

If imported in the West of the Volta :	
All kinds - - - - - - -	10 % *ad valorem.*
If imported in the East of the Volta :	
Silk embroideries - - - - -	Free.
All other silk manufactures - - - - -	4 % *ad valorem.*

SIERRA LEONE.

Haberdashery and silk, by letter post - - - - -	Prohibited.
All other silk manufactures - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES :—SILK—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GAMBIA.

All kinds - - - - - - - - - 5 % *ad valorem.*

DOMINION OF CANADA.

Hatters' materials, viz., plush, bands (not cords), also bindings imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories; also bolting cloth - - - - - - - - Free.

Sateens, when imported by manufacturers of corsets and dress stays for use in the manufacture of such articles in their own factories :

Under the British Preferential Tariff - - - 12½ % *ad valorem.*
" General Tariff - - - - 20 % *ad valorem.*

Church vestments:

Under the British Preferential Tariff - - - 12½ % *ad valorem.*
" Intermediate Tariff - - 17½ % *ad valorem.*
" General Tariff - - - - - 20 % *ad valorem.*

[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that this item is held not to include garments worn by worshippers, but to include mortar-board caps, surplices, and cassocks for use of choirs.]

Black mourning crapes :

Under the British Preferential Tariff - - - - 12½ % *ad valorem.*
" Intermediate Tariff - - - - 17½ % *ad valorem.*
" General Tariff - - - - - 20 % *ad valorem.*

Silk velvets, (*i.e.*, velvets of pure silk) and silk fabrics:

Under the British Preferential Tariff - - - - 17½ % *ad valorem.*
" Special Tariff of the Franco-Canadian Treaty - 20 % *ad valorem.*
" Intermediate Tariff - - - - - 27½ % *ad valorem.*
" General Tariff - - - - - 30 % *ad valorem.*

"Eolienne," made of silk one way and wool the other way:

Under the British Preferential Tariff - - - - 30 % *ad valorem.*
" Intermediate Tariff - - - - } 35 % *ad valorem.*
" General Tariff - - - - - - }

(Appraisers' Bulletin No. 350, dated 12th October 1909.)

Antiseptical surgical dressing such as gauzes, &c. prepared for use as surgical dressings, plain or medicated:

Under the British Preferential Tariff - - - 12½ % *ad valorem.*
" Intermediate Tariff - - - - 17½ % *ad valorem.*
" General Tariff - - - - 20 % *ad valorem.*

[Surgical bandages or dressings in the form of fabric, *except "gauzes,"* are not entitled to entry as antiseptical surgical dressing.—Appraisers' Bulletin No. 350, dated 12th October 1909.]

Oiled silk, india-rubbered, flocked or coated :

Under the British Preferential Tariff - - - - 20 % *ad valorem.*
" General Tariff - - - - - 30 % *ad valorem.*

Boot, shoe, shirt and stay laces :

Under the British Preferential Tariff - - - - 20 % *ad valorem.*
" Intermediate Tariff - - - - - 27½ % *ad valorem.*
" General Tariff - - - - - - 30 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES :—SILK—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats :	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - - -	27½ % *ad valorem.*
„ General Tariff - - - - -	
Undyed ribbon, when imported by manufacturers of typewriter ribbon for use only in the manufacture of such ribbon in their own factories :	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
(Customs Memo. 1684B, dated 14th June 1912.)	
All other ribbons :	
Under the British Preferential Tariff - - -	22½ % *ad valorem.*
„ Special Tariff of the Franco-Canadian Treaty - -	25 % *ad valorem.*
„ Intermediate Tariff - - -	32½ % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
Embroideries and lace ; collars and collarettes of lace, and all manufactures of lace ; and nettings of silk :	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ Special Tariff of the Franco-Canadian Treaty - -	27½ % *ad valorem.*
„ Intermediate Tariff - - - - -	32½ % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
Braids and fringes not otherwise provided for: cords; elastic round or flat and garter elastic ; tassels ; handkerchiefs ; nets ; shams and curtains, when made up, trimmed or untrimmed ; corsets of all kinds :	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ Intermediate Tariff - - - -	32½ % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
Fabrics of which silk is the component material of chief value, when imported by manufacturers of neckties for use only in the manufacture of such articles in their own factories :	
Under the British Preferential Tariff - - - -	17½ % *ad valorem.*
„ General Tariff - - - - -	20 % *ad valorem.*
(Customs Memo. No. 1684B, dated 14th June 1912.)	
Other manufactures of silk or of which silk is the component part chief value :	
Under the British Preferential Tariff - - - -	30 % *ad valorem.*
„ Special Tariff of the Franco-Canadian Treaty -	32½ % *ad valorem.*
„ Intermediate Tariff - - - - -	35 % *ad valorem.*
„ General Tariff - - - - -	37½ % *ad valorem.*

[*Note.*—Silk fabrics for use as commercial samples are dutiable when larger than 6 in. by 6 in. or over 36 square inches. (Appraisers' Bulletin No. 294, dated 2nd December 1908.)

A *drawback* (not including special or dumping duty) is allowed on the following articles for home consumption :

(i) of 50 per cent. on cloths of silk, 50 inches or over in width, and weighing not more than seven ounces per square yard, not rubbered or made waterproof, when used in the manufacture of mackintosh clothing ;

(ii) of 65 per cent. on fabrics of silk and satin, embroidered or embossed chiffon, casket gimps and fringes when used in the manufacture of burial caskets and burial robes.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES :—SILK—*continued.*

[*See also under* Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND.	
Silk sutures when imported by doctors for use in their profession	25 % *ad val.* (*a*)
Ribbons for typewriters (Customs decision)	25 % *ad val.* (*a*)
Gauze, prepared for use for surgical dressings; also oiled silk	30 % *ad val.* (*a*)
Shawls; also quilts, counterpanes, and other bed covers	35 % *ad val.* (*a*)
Silk fabrics re-imported after being dyed, altered, cleaned, or made up abroad	35 % *ad val.* (*a*)
All other silk manufactures, including laces and embroideries	40 % *ad val.* (*a*)
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
All kinds	15 % *ad val.* (*b*)
ST. VINCENT.	
Casket robes and linings:	
Under the British Preferential Tariff	10% *ad valorem.*
" General Tariff	12½% *ad valorem.*
All other silk manufactures	10% *ad valorem.*
BARBADOS.	
Casket robes and linings:	
Under the British Preferential Tariff	9 % *ad valorem.*
" General Tariff	11¼ % *ad valorem.*
All other silk manufactures	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad val.* (*b*)
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % *ad val.* (*b*)
ANTIGUA.	
All kinds	13⅓ % *ad val.* (*b*)
MONTSERRAT.	
All kinds	13⅓ % *ad val.* (*b*)
DOMINICA.	
All kinds	12½ % *ad val.* (*b*)
TRINIDAD AND TOBAGO.	
All kinds	10 % *ad val.* (*b*)
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15% *ad val.*(*a*)(*b*)
[*Note.*—A *drawback* equal to the amount of the duty is allowed on the exportation of clothing made from duty-paid imported materials.]	
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free
CYPRUS.	
Haberdashery, millinery, and all manufactures of silk	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.
(*b*) Casket robes and linings, when entitled to entry under the British Preferential Tariff, are subject to a reduction of 20 % of the above rate of duty.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED.

[*See also under* Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BRITISH INDIA.	
Woven goods impressed with designs in imitation of currency notes, promissory notes, or stock notes - - - - - (Gazette notice, dated 17th September 1910.)	Prohibited.
Flannel taping when imported by the owner of a cotton weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods - (Customs Circular No. IV. of 1896.)	Free.
All other kinds - - - - -	5 % *ad val.*(*a*)
ADEN.	
All kinds - - - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - - -	Free.
CEYLON.	
All kinds - - - - - - -	5½ % *ad valorem.*
MAURITIUS.	
All kinds - - - - - -	12 % *ad valorem.*
SEYCHELLES.	
Articles of millinery (Articles de mode), viz., braids, trimmings, and embroidery - - - - - -	8 % *ad valorem.*
All other woollen or worsted manufactures - - - -	12½ % *ad valorem.*
HONG KONG.	
All kinds - - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Surgical appliances—viz., medicated and absorbent wool and surgical dressings - - - - - -	Free.
Collar check, and collar cloth 36 inches and over in width, saddler's kersey, saddlers' serge and felt, saddlers' and upholsterers' webs; bunting; cloth of horse-hair or of horse-hair and wool combined	Free.
Minor articles for the manufacture of articles within the Commonwealth, viz.:	
For *apparel* (*see* under "Apparel") - - - -	Free.
For *artificial flowers*, viz., wool tubing - - -	
For *bandages* (*surgical*), viz., elastic flannel (provided security be given by the owner that it will be used for that purpose only, and evidence of such use be given to the satisfaction of the Collector, within six months after delivery by the Customs).	
For *carpets*, viz., binding - - - - -	
For *furniture* (*see* under "Cotton Manufactures") - -	
For *hats and caps* (*see* under "Hats") - - -	
For *harness*, viz., stirrup pads, detachable, linen with velvet, to be used with stirrup leathers - - - -	
For *vehicles* (*see* under "Carriages, &c.") - - -	
Fringes or edgings (not being for attire) - - -	Free.
Other fringes, plain braids of one colour not exceeding 3 inches in width, but not including braids containing gold, silver or tinsel threads; and piping - - - - - -	Free.
Blankets of wool for printing machines, top cloths for ruling machines, when imported with the machines of which they form a necessary working part, one or more as required for working the machine -	Free.
Astrachans, sealette, and cloths imitating furs; also Italian cloths containing wool:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
" General Tariff - - - - -	15 % *ad valorem.*

(*a*) Cut piece goods must be marked with the words "cut piece," and also with the aggregate length and the number of cut pieces, on the outer fold of the piece.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*continued.*

[*See also under* Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Trimmings and ornaments not elsewhere included, for bonnets, hats, shoes, and other attire, including badges, not elsewhere included, braids, not elsewhere included, and crowns and bandeaux for hats:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
Curtains and blinds (not including blinds attached to rollers), curtain clips, bands, loops, and holders; and blind tassels:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - - -	20 % *ad valorem.*
Articles as under and the like, not being piece goods (*a*), viz., articles of furnishing drapery, including quilts, tablecovers, counterpanes, saddlebag in the piece or otherwise, mantle borders, and antimacassars:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
Blankets; blanketing; rugs, including buggy rugs or aprons, and rugging:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem.*
Rubbered waterproof cloth of wool or containing wool (including cloth made waterproof otherwise than with rubber, if suitable for use in the manufacture of apparel (Customs (Substitute) Notice No. 91, dated 12th March 1912):—	
Under the British Preferential Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - - -	35 % *ad valorem.*
Piece goods (*a*):	
Woollen or containing wool, not elsewhere included:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem.*
Woollen materials, or materials containing wool, cut into shape for apparel and attire:	
Under the British Preferential Tariff - - - -	35 % *ad valorem.*
„ General Tariff - - - - -	40 % *ad valorem.*
Moccasins (a knitted woollen article which, when drawn on to the foot, stretches and fits the foot tightly):	
Under the British Preferential Tariff - - -	30 % *ad valorem.*
„ General Tariff - - - -	35 % *ad valorem.*
[Customs Tariff Guide.]	
"Bootakins" woollen knitted, being in the form of bootees with leg part to knee:	
Under the British Preferential Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - - -	35 % *ad valorem.*
[Customs Tariff Guide.]	
All other articles (other than for apparel and attire), partly or wholly made up from textiles and felts, and including materials cut into shape therefor:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem.*

[*Note.*—A *drawback* equal to the amount of duty paid is allowed on textile materials used in the manufacture of wearing apparel and other articles within the Commonwealth on the exportation of such manufactured articles.

For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to piece goods, *see under* the Commonwealth "Introductory Notes" to this Volume.]

(*a*) *See* note (*a*), p. 16.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*continued.*

[*See also under* Apparel, Carpets, Gloves and Hosiery,]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TERRITORY OF PAPUA.

All kinds	10 % *ad valorem.*

DOMINION OF NEW ZEALAND.

Bunting in the piece	Free.
Tailors' trimmings, viz., worsted bindings and braids (including Russia braids of all kinds—Minister's Order No. 874, dated 14th April 1908), Verona and Italian woollen cloth or unions, and such other lining materials as may be approved by the Minister of Customs	Free.
Umbrella makers' materials, viz., alpaca cloth with border, zanella cloth with border; also other piece-goods under conditions approved by the Minister of Customs	Free.
Saddlers' webs, collar check, and collar cloth 36 inches and over in width; saddler's kersey; saddler's serge and felt	Free.
Union textiles in the piece, the invoice value of which does not exceed 6*d.* per yard, when cut up and made into shirts or pyjamas, under conditions and regulations prescribed by the Minister of Customs (*a*)	Free.
Waterproof material, in the piece, having within or upon it a coating of indiarubber	Free.
Battery blankets, not exceeding 3 feet wide when imported for mining purposes; also plush and other cloth for gold saving:	
If the produce of some part of the British Dominions	Free.
Otherwise	10 % *ad valorem.*
Blanketing for printing presses (Minister's Order No. 912, dated 31st August 1909)	20 % *ad valorem.*
Shawls (Minister's Order No. 874, dated 14th April 1908)	25 % *ad valorem.*
Woollen linings for woolpacks, imported separately (Minister's Order No. 893, dated 19th December 1908)	20 % *ad valorem.*
Other woollen piece-goods; rugs and all other drapery and haberdashery	20 % *ad valorem.*
["Drapery" is to include all nets (except plain nets), embroidered calicoes, muslins and other piece goods which have been spotted or figured by a second operation, other than by printing, after the first process of weaving, and all unenumerated kinds of embroidery (Minister's Order No. 917, dated 29th November 1909).]	
All articles not elsewhere specified made of textile, felt, or other piece goods or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up	20 % *ad valorem.*

FIJI.

Undershirts and other shirts, blankets, rugs, shawls and all other woollen manufactures	12½ % *ad valorem.*

FALKLAND ISLANDS.

All kinds	Free.

UNION OF SOUTH AFRICA.

Haircloth for furniture; and battery cloth and baize for use in connection with machinery and apparatus:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % *ad valorem.*

(*a*) *See* note (*a*), p. 18

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*continued.*

[*See also under* Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Blankets and sheets, or rugs, hair or woollen, or manufactures of hair or wool, commonly used as blankets or rugs; padded quilts; also shawls:	
Under the British Preferential Tariff - - - -	22 % *ad valorem.*
,, General Tariff - - - - -	25 % *ad valorem.*
All other woollen or worsted manufactures:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
,, General Tariff - - - - - -	15 % *ad valorem.*

RHODESIA.

Haircloth for furniture:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Battery cloth and baize for use in connection with machinery and apparatus:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Blankets and sheets, or rugs or manufactures commonly used as blankets or rugs, singly, in pairs, or in the piece; also shawls:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	20 % *ad val.*
The produce of non-reciprocating British Possessions -	20 % *ad val.*
Under the General Tariff - - - - -	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
All other woollen and worsted manufactures:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*continued.*

[*See also under* Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Flags imported by Consular Officers for the exclusive use of the Consulates	Free.
All other woollen and worsted manufactures	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Flags imported by Consular Officers for the exclusive use of the Consulates	Free.
All other woollen and worsted manufactures	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	2 % *ad valorem.*
If imported into other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Grey baft - *Per Lb. (gross)*	0 0 1
All other woollen or worsted manufactures	10 % *ad valorem.*

[*Note.*—No folded woven goods (except tweeds, broad cloth, and worsted cloth, cashmeres, Indian bafts, serges, alpaca, tinsel woven cloths, and flannels) shall be imported into Nigeria unless in folds of not less than 36 inches in length. Each piece must be marked with the number of yards and inches (if any) contained therein, and such mark must be stamped upon the fabric of each piece. Any words, figures, marks or abbreviations of the words "yards" and "inches" which according to common use or the custom of the trade are commonly taken to indicate the measure of the folded woven goods may be used in such marking. No piece shall be made up to show more folds than the full number of yards it actually contains, and any portion of a yard (over such number of yards) not to be shown as a fold.]

GOLD COAST.	
If imported into the West of the Volta:	
All kinds	10 % *ad valorem.*
If imported into the East of the Volta:	
Flags and embroidery	Free.
All other woollen or worsted manufactures	4 % *ad valorem.*

[*Note*—No folded woven goods (except tweeds, broad cloth, worstedcloth, and all piece goods made wholly or partly from woollen or worsted yarn) may be imported into the Gold Coast Colony or Protectorate for any purpose (including transhipment or transit) unless in folds of not less than 36 inches in length. Each piece must be marked with the number of yards and inches (if any) contained therein, and must be stamped upon the fabric of each piece, and also stamped or placed in a conspicuous place on a ticket or on the importers' label or wrapper (if any). Any words, figures, marks, or abbreviations of the words "yards" and "inches" which according to common use or the custom of the trade are commonly taken to indicate the measure of folded woven goods may be used in such marking.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*continued.*

[*See also under* Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SIERRA LEONE.

Woollen goods by letter post	Prohibited.
All kinds	10 % *ad valorem.*

GAMBIA.

All kinds	5 % *ad valorem*

DOMINION OF CANADA.

Hatters' materials, viz., bands (not cords), bindings, and hat sweats, and cashmere when cut to shape for under hat brims, when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories	Free.
Lastings, mohair cloth, or other manufactures of cloth, when imported by manufacturers of buttons, for use in their own factories, and woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit only for covering buttons; also prunella cloth	Free.
Worsted tops made from Leicester, Cotswold, Lincolnshire, and Southdown, combing wools or wools known as lustre wools and other like combing wools, such as are grown in Canada:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
Other worsted tops	Free.
Coating or sized cloth when imported by manufacturers for use only in their own factories in manufacturing sensitized blue or black print cloth:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
[Customs Memo. No. 1558B, dated 1st November 1909.]	
Antiseptical surgical dressing, such as lamb's wool, &c., prepared for use as surgical dressings, plain or medicated:	
Under the British Preferential Tariff	12½ % *ad valorem.*
„ Intermediate Tariff	17½ % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal; not exceeding weight six ounces to the square yard, imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ Intermediate Tariff	22½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Hair cloth; and also textiles india-rubbered, flocked or coated:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Knitted goods of every description (except socks and stockings), but including knitted jersey cloth in the web (Appraisers' Bulletin No. 251, dated 22nd May 1907); blankets, composed wholly of *pure wool*; flannels, plain, not fancy; fabrics of wool or of cotton and wool, commonly described and sold as lustres, mohair, alpaca, and Italian linings:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*continued.*

[*See also under* Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Blankets composed partly of wool, shoddy, cotton, or other fibre than *pure* wool (including blankets costing 1*s.* 10½*d.* per lb. or less):	
Under the British Preferential Tariff	30 % *ad valorem.*
„ Intermediate Tariff	35 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
(Appraisers' Bulletin No. 263, dated 4th January 1908).	
Braces or suspenders and finished parts thereof:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Embroideries; also nettings of any material:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ Special Tariff of the Franco-Canadian Treaty	27½ % *ad valorem.*
„ Intermediate Tariff	32½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Braids, fringes, cords, tassels and nets:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ Intermediate Tariff	32½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Flannel, fancy, as used for tennis suiting and twilled flannel and vario-coloured flannel:	
Under the British Preferential Tariff	30 % *ad valorem.*
„ Intermediate Tariff	35 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
[Appraisers' Bulletin No. 327, dated 19th August 1909.]	
Baize (green and red):	
Under the British Preferential Tariff	32 % *ad valorem.*
„ Intermediate Tariff	35 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
[Appraisers' Bulletin No. 350, dated 12th October 1909.]	
Fabrics composed wholly or partly of wool, worsted, the hair of the goat, or other like animal; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings and felt cloth, and all other manufactures of wool or worsted not otherwise mentioned:	
Under the British Preferential Tariff	30 % *ad valorem.*
„ Intermediate Tariff	35 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
[*Note.*—A *drawback* of 50 % (not including special or dumping duty) is allowed on cloths of wool 50 inches or over in width, weighing not more than seven ounces per square yard, not rubbered or made waterproof, when used in the manufacture of mackintosh clothing for home consumption.]	
NEWFOUNDLAND.	
Boot and shoe laces	25 % *ad val.* (*a*).
Carriage trimmings, viz., tufts and lace	30 % *ad val.* (*a*).
Bracelets, braids, chains, cords, and similar manufactures of hair or wool; ties and scarves; also curtains	40 % *ad val.* (*a*).
All other woollen or worsted manufactures, including blankets, railway or travelling rugs, lap dusters and shawls; also fabrics re-imported after being dyed, cleaned, altered, or made up abroad	35 % *ad val.* (*a*).
[*Note.*—A *drawback* equal to the duty paid is allowed on materials used in the manufacture of ready-made clothing and oiled clothes on exportation from the Colony.]	

(*a*) With an additional charge of 10% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOVEN MANUFACTURES:—Woollen and Worsted—*continued.*

[*See also under* Apparel, Carpets, Gloves, and Hosiery.]

Tariff Classification and Tariff Rates of Duty.	
Bahamas.	
British ensigns and Union Jacks	Free.
All other woollen or worsted manufactures	20 % *ad valorem.*
Turk's and Caicos Islands.	
All kinds	10 % *ad valorem.*
Jamaica.	
All kinds	10 % *ad valorem.*
Cayman Islands.	
All kinds	5 % *ad valorem.*
St. Lucia.	
All kinds	15 % *ad valorem.*
St. Vincent.	
All kinds	10 % *ad valorem.*
Barbados.	
All kinds	10 % *ad valorem.*
Grenada.	
All kinds	10 % *ad valorem.*
Virgin Islands.	
All kinds	10 % *ad valorem.*
St. Christopher—Nevis.	
All kinds	11 % *ad valorem.*
Antigua.	
All kinds	13⅓ % *ad valorem*
Montserrat.	
All kinds	13⅓ % *ad valorem.*
Dominica.	
All kinds	12½ % *ad valorem.*
Trinidad and Tobago.	
All kinds	10 % *ad valorem.*
Bermuda.	
All kinds	10 % *ad valorem.*
British Honduras.	
All kinds	12½ % *ad valorem.*
British Guiana.	
All kinds	15 % *ad val.* (*a*)
[*Note.*—A *drawback* equal to the amount of the duty is allowed on the exportation of clothing made from duty-paid imported materials.]	
Gibraltar.	
All kinds	Free.
Malta.	
All kinds	Free.
Cyprus.	
All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—IRON AND STEEL.

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

Railway materials for permanent-way and rolling-stock, viz., cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake-gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trollies, trucks, and component parts thereof; also water tanks, cranes and water cranes, standards, and other material for fencing, when imported by or under the orders of a railway company; provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State, under the suzerainty of His Majesty, and also such tramways as the Governor-General in Council may, by notification in the Gazette of India, specifically include therein - - -	Free.
Ships and other vessels for inland and harbour navigation, including steamers, launches, boats, and barges, imported entire or in sections	Free.
Racks for the withering of tea-leaf - - - - -	Free.
Tea-chests of metal, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk - -	Free.
Hoop iron and steel rivets for bales, and sewing needles when such articles are imported by the owner of a cotton weaving mill and are shown to the satisfaction of the Customs Authorities to be intended for use in the weaving of cotton or the baling of woven cotton goods (Customs Circulars Nos. 3 of 1896 and 8 of 1897). - -	Free.
Articles used in the manufacture of cotton, viz., forks for looms, heald knitting needles, needles for dobbies, pickers (buffalo and other), picking bands, picking levers, and springs for looms, also box backs, and swells, and rough, unshaped bobbin ends, when imported by or on behalf of a manufacturer or millowner, and certified by him to be intended exclusively for use in his own mill - - -	Free.
Iron :	
Old - - - - - - -	1 % (*a*)
Pig - - - - - - - -	1 % *ad valorem.*
Bar, Swedish and similar qualities; nail rod, round-rod, and square, under ½ inch in diameter, and other kinds of bar iron (except galvanized, tinned, or lead-coated); hoop; angle, T (other than Lowmoor or Swedish) - - - - -	1 % (*a*)
Lowmoor and similar qualities of all descriptions - - -	1 % *ad valorem.*
Angle, T, and hoop (other than Lowmoor or Swedish); also bar iron :—	
If galvanized, tinned, or lead coated - - - -	1 % *ad valorem.*
Channel, including channel for carriages - - - -	1 % *ad valorem.*
Plate and sheet :	
Swedish and charcoal - - - - - -	1 % *ad valorem.*
Other kinds :	
Plate (above ⅛ inch thick) and strips; sheet (up to ⅛ inch thick); and sheets, corrugated, galvanized, or black -	1 % (*a*)
All other kinds (other than corrugated sheets) :	
If galvanized, tinned, lead-coated, chequered or planished	1 % *ad valorem.*

(*a*) For fixed tariff valuations on which duties are levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA—*cont.*

Iron—*cont.*	
Anchors and cables	1 % *ad valorem.*
Beams, joists, pillars, girders, screw piles, bridge work, and other such descriptions of iron, imported exclusively for building purposes	1 % *ad valorem.*
Nails:	
Rose, wire, and flat-headed	1 % (*a*)
Other kinds (including galvanized, tinned, or lead-coated)	1 % *ad valorem.*
Nuts and bolts; also hooks and nuts for roofing, galvanized or black	1 % *ad valorem.*
Pipes and tubes (not being telephone posts), including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and similar articles	1 % *ad valorem.*
Rails, chairs, sleepers, and bearing and fish plates, spikes (known as dog spikes), switches and crossings, also lever-boxes, clips, and tie-bars (other than those described under "Railway Materials" on previous page)	1 % *ad valorem.*
Rice bowls	1 % *ad valorem.*
Ridging, guttering, and continuous roofing	1 % *ad valorem.*
Rivets and washers, all sorts	1 % *ad valorem.*
Tapering pipes for telephone posts (Customs Circular No. 4 of 1900)	5 % *ad valorem.*
Cans, or drums, when imported containing petroleum (separately assessed to duty at 1 anna 6 pies per Imp. gallon), viz:—	
Cans, tinned, other than petrol tins of 2 gallons capacity	5 % (*a*)
Cans or drums, not tinned, of 2 gallons capacity	5 % (*a*)
Drums, of 4 gallons capacity:—	5 % (*a*)
(i) With faucet caps	5 % (*a*)
(ii) Ordinary	5 % (*a*)
All other iron and manufactures of iron	5 % *ad valorem.*
Steel:	
Old	1 % (*a*)
Angle, T; hoop; bars (other than cast steel); nail-rod, round-rod, and square, under ½ inch in diameter)	1 % (*a*)
Bar, Swedish and similar qualities; also bar, galvanized, tinned, lead-coated, planished or polished	1 % *ad valorem.*
Angle, T, and hoop:	
If galvanized, tinned, or lead-coated	1 % *ad valorem.*
Channel, including channel for carriages	1 % *ad valorem.*
Plate and sheet:	
Plate (above ⅛ inch thick) and strips; sheet (up to ⅛ inch thick); and sheets, corrugated, galvanized, or black	1 % (*a*)
All other kinds (other than corrugated sheets):	
If galvanized, tinned, lead-coated, chequered or planished	1 % *ad valorem.*
Anchors and cables	1 % *ad valorem.*
Beams, joists, pillars, girders, screwpiles, bridge-work, and other descriptions of steel, imported exclusively for building purposes	1 % *ad valorem.*
Blooms; also cast and blistered steel, including spring and tub steel	1 % *ad valorem.*
Nuts and bolts, also hooks and nuts for roofing, galvanized or black; also nails	1 % *ad valorem.*
Pipes and tubes (not being telephone posts), including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and similar articles	1 % *ad valorem.*
Rails, chairs, sleepers, and bearing and fish-plates, spikes (known as dog spikes), switches and crossings, also lever-boxes, clips, and tie-bars (other than those described under "Railway Materials" on previous page)	1 % *ad valorem.*
Ridging, guttering, and continuous roofing	1 % *ad valorem.*

(*a*) For fixed tariff valuations on which duties are levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA—*cont.*			
Iron—*cont.*			
Rivets and washers, all sorts		1 % *ad valorem.*	
Cans or drums, when imported containing petroleum (separately assessed to duty at 1 anna 6 pies per imperial gallon), viz :—			
Cans, tinned, other than petrol tins of 2 gallons capacity		5 %	(*a*)
Cans or drums, not tinned, of 2 gallons capacity			
Drums, of 4 gallons capacity :—			
(i) With faucet caps			
(ii) Ordinary			
All other steel and manufactures of steel		5 % *ad valorem.*	
ADEN.			
All kinds		Free.	
STRAITS SETTLEMENTS (including LABUAN).			
All kinds		Free.	
CEYLON.			
Scrap iron		Free.	
Iron or steel or combinations of wood and iron or steel imported in shooks or in rolls, or in any form in which they may be used in making tea boxes or boxes used for the despatch of samples of tea, rubber or other Ceylon products		Free.	
Unwrought, including any unwrought alloy or amalgam		Free.	
Rails, rail-fastenings, tie-rods, fish plates and turntables		Free.	
Steel blister and cast; tin plates; sheets for tea boxes (imported in shooks); drums for oil		Free.	
Not galvanized:			
Sheets, plates, joists, girders, angles, tees, T and channel bars, hoops, bulbs, and pigs		Free.	
Chains, wire, rivets, screws, and nails (except for tea boxes, free), tacks, washers, bolts and nuts	*Per cwt.*	Rupees. 0	cents. 63
Galvanized of all kinds, including tin tacks	,,	0	75
Corrugated iron	,,	0	35
All other iron or steel and manufactures thereof		5½ % *ad valorem.*	
MAURITIUS.			
Enamelled ware		20 % *ad valorem.*	
Iron:		Rupees.	cents.
Pig	*Per ton*	3	5
Bars, hoops, pipes, nails, plates, sheets, rigging, nuts, bolts, rivets, washers, tubes, &c.:			
Galvanized	*Per ton*	15	24
Not galvanized	,,	10	16
Anchors and grapnels	,,	20	32
Iron pipes with or without flanges	,,	10	16
Tin plates and sheets	,,	20	32
All other iron		12 % *ad valorem.*	
Steel:		Rupees.	cents.
Unwrought	*Per ton*	27	94
All other steel		12 % *ad valorem.*	
SEYCHELLES.			
Boilers, vats, cisterns, and tanks (not forming component parts of machines or machinery)	*Per gallon of capacity*	Rupees. 0	cents. 05
Metal clasps or buckles for use by milliners		8 % *ad valorem.*	
All other iron and steel, and manufactures thereof		12½ % *ad valorem.*	
HONG KONG.			
All kinds		Free.	

(*a*) For fixed tariff valuations on which duties are levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA.

	£ s. d.
Iron and Steel:	
Pig iron; scrap iron (*a*) and steel; ingots, blooms, slabs, billets, puddled bars and loops or like crude manufactures less finished than iron or steel bars, but more advanced than pig iron (except castings); also bar (*b*), rod, angle, tee, hoop, and plain plate and sheet (except galvanized plate and sheet, but including sheets, coated with lead, for the manufacture of metal-ware japanned or enamelled with paint) - - -	Free.
[When entry is claimed under the above item for round steel bars, invoiced as "hot rolled" or "reeled," proof is required that the bars are "hot rolled." A declaration by the manufacturer may be regarded as sufficient proof (Supplement No. 18 to the Customs Tariff Guide)].	
Channels, galvanized steel:	
Under the British Preferential Tariff - - - - -	12½ % *ad valorem.*
„ General Tariff - - - - - - -	17½ % *ad valorem.*
(Supplement No. 22 to the Customs Tariff Guide.)	
Plate and sheet:	
Corrugated galvanized:	
Under the British Preferential Tariff - - *Per ton*	1 0 0
„ General Tariff - - - - - „	1 10 0
Galvanized (not corrugated) and corrugated (not galvanized):	
Under the British Preferential Tariff - - *Per ton*	0 10 0
„ General Tariff - - - - - „	1 0 0
Steel band or ribbon, for making band saws or band knives; also steel, rough-shaped, for chaff cutter and other knives:	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - - -	5 % *ad valorem.*
Tubes and pipes (except riveted or cast) not more than 6 inches internal diameter; flexible metal tubes; Galloway and vertical parallel boiler tubes, bent or straight; water bore casings; wrought and malleable iron fittings for pipes; and unpolished metal-cased tubes or pipes - - - -	Free.
Plates (except plain tin), sheets, pipes, tubes, and rods of any metal, plated, polished, or decorated - - -	15 % *ad valorem.*
Rodding, brass plated - - - - - - - -	15 % *ad valorem.*
(Supplement No. 14 to the Customs Tariff Guide).	
Pipes, cast and wrought, not elsewhere included, and cast-iron fittings for pipes:	
Under the British Preferential Tariff - - *Per ton*	1 15 0
„ General Tariff - - - - - „	2 0 0
Other tubes and pipes - - - - - - -	Free.
Anchors, over 10 cwt.; steel-rimmed wheels(*c*) of over 18 inches diameter in the tread for use on railways and tramways and all steel parts for such wheels (including axles); steel wheels, not	

(*a*) Under Customs By-law dated December 10th, 1908, it is provided that materials for use as scrap iron may be delivered free of duty, provided that the Collector is first satisfied that such materials are intended to be forthwith used as scrap iron, and that security to the satisfaction of the Collector is first furnished to the Collector by the importer that the same shall be so used, and that within 12 months from the date of importation proof shall be given to the satisfaction of the Collector that such materials have been so used by the importer.

(*b*) There is no limit as to size (*i.e.* diameter) of bars. (Customs Tariff Guide.)

(*c*) It is stated in the Customs Tariff Guide that this item refers only to those wheels of steel or other metal to which a steel rim has been welded or otherwise affixed.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Iron and Steel—*cont.*	
elsewhere included, of over 30 inches diameter in the tread, for use on railways and tramways, and all steel parts for such wheels; screw hooks, eyes and rings; chains not made into serviceable articles; fasteners, machine belt; thimbles and block fasteners for lasts; knobs, keys, escutcheons, window and transome catches; traps for rabbits, dogs and vermin:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Pins, viz.:	
Gimp, solid-headed short toilet, plain safety hair pins; also hooks and eyes for apparel and crochet hooks:	
When in fancy boxes:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
When not in fancy boxes:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - -	5 % *ad valorem.*
Saddlers' tacks (not cut) and nails, snaps (harness and halter), spurs (not plated) and spur boxes:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Steel knives for hand tobacco-cutters and hand tin openers:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Tinned plates, and tinned sheets, plain:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Minor articles for use in the manufacture of articles within the Commonwealth:	
For *air pillows, cushions and beds*, viz: metal valves (under certain prescribed conditions) - - - -	Free.
For *apparel* (*see* under "Apparel") - - -	
For *ashpans*, viz., knobs other than of *cast* iron or steel -	
For *bags, portmanteaux, trunks, and leatherware*, viz.: bolts, buckles, catches, clamps, corner pieces, frames (except plated or unplated (Customs By-law No. 240, dated 2nd August 1912), frames of plain square or flat iron or steel), cash-box handles, hinges (except back flap hinges over 3½ in., but including hinges for violin cases), key plates, locks, loops, strap (of metal), nails (fancy), ornaments for portfolios, plates, fancy rivets for steel trunks, rollers, stars, and studs	
For *bedsteads*, viz.: castors, castor pegs, rail ball knobs or buttons, stamped and spun mounts, and spindles -	
For *bellows*, viz: galvanized nails and tacks; pipes for house bellows - - - - -	
For *blinds*, viz: patent actions, eyes, holdfasts, knob holders, screw knobs, and pulleys - -	
For *books*, viz.: bookbinders' clasps, headbands, and metal clips and metal parts for loose leaf books - -	
For *boots, shoes, and slippers* (*see* under "Boots and Shoes")	
For *boot laces*, viz: tin tags - - - -	
For *boxes*, viz: edgings and studs, fancy corners, catches, and ornaments for cardboard box making - -	
For *brushware*, viz: spun ferrules; also ferrules or rings and bands (except those of soldered tin and iron) - -	
For *buttons*, viz.: moulds, metal bases and shanks; also metal rings - - - - - -	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Iron and Steel—*cont.*	
Minor articles—*cont.*	
For *cartridges*, viz.: cups - - - -	Free.
For *coal scuttles*, viz.: stars and knobs, with screws, with or without nuts - - - - -	
For *cycles* (*see* under "Bicycles and Tricycles") - -	
For *dumping hoops*, viz.: baling studs - - -	
For *fenders*, viz.: knobs and feet, stamped and spun vases -	
For *fishing rods*, viz.: buttcaps, counters, ends, ferrules, hitches or catches, and rings - - -	
For *furniture*, viz.: buttons (upholsterer's); caps or ferrules for bamboo furniture, castors and rims; cupboard turns and catches; desk stays, ferrets, handles, not including stamped pulls (drawer and wardrobe, metal, except nickel-plated), hinges (desk, $\frac{3}{4} \times 2\frac{1}{4}$ in. and under; butt, lift off, table, centre or wardrobe, and screen hinges $3\frac{1}{2}$ in. in length and under); labels (except brass); looking glass movements; metal clips for cane chairs; fancy nails and bookcase studs	
For *gas fittings*, viz.: spun mounts, stamped mounts and lava steatite tips - - - - - -	
For *grain separating cylinders*, viz.: steel sheets, drilled or indented with pocket holes, but not further manufactured	
For *hand-bags* (*ladies'*), viz.: handle plates, and under-pieces, rings, dees, and under-bars - - - - -	
For *handles for tools*, viz.: malleable iron tops - -	
For *hats and caps* (*see* under "Hats") - - -	
For *jewel cases*, viz.: catches, hinges, ring-rest pieces, and snaps or push pieces - - - - -	
For *lasts*, viz.: hinges - - - -	
For *leggings*, viz.: springs - - - - - -	
For *letter files*, viz.: clips - - - - -	
For *locks*, viz.: rim rivets, drill pins, lever blanks, lever and rivet stumps and also screws (provided security be furnished by the owner that they are to be used only in the manufacture of locks) - - - -	
For *metalware, japanned or enamelled with paint*, viz.: iron or steel sheets coated with lead - - - -	
For *parasols, sunshades, and umbrellas* (*see* under "Umbrellas").	
For *perambulators*, viz.: malleable cast hubs - -	
For *purses*, viz.: metal mounts - - - -	
For *razor strops*, viz.: mountings - - -	
For *rugs* (*driving*), viz.: metal mounts, not including leather washers - - - - - - -	
For *saddlery and harness*, viz.: bits with curb chain attached; bolts and nuts (saddler's); buckles (when harness mountings); clog (a metal frame covered with leather forming a stirrup); dees (when harness mountings); fronts, metal, with or without plain leather back (no loops); hooks for sweat pads; leaping heads and sockets; chains (breeching, trace, trace end, hip strap, pole, back, backband or hook, bellyband with hook, curb (for bits), hook or backband, plough, and tug); mountings (harness), including hames, bits, and stirrups; pilch heads; rings (when harness mountings); rope adjusters for halters; spring bars for saddle trees; stirrup bars for saddle trees; studs; trace end toggles - - - - -	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
Iron and Steel—*cont.*	
Minor articles—*cont.*	
For *show stands and window fittings*, viz : unpolished brass-cased rodding - - - - - -	Free.
For *shutters* (roller), viz.: springs - - - -	
For *tents*, &c., viz. · eyelets and rings (sail and sacking) -	
For *vehicles* (*see* under "Carriages, &c.") - - -	
For *whips*, viz. : metal mounts - - - -	
For *wreaths*, viz.: metal fern sprays (unwired and unpainted)	
Kettles and kitchen cooking utensils (but not including stoves) of cast iron (tinned or plain) - - - -	
Eyelets and eyelet studs ; bifurcated rivets ; also crucibles -	
Tanks, not exceeding 400 gallons in capacity, whether imported empty or as containers of goods - - - -	Free.
Manganese or chrome steel parts, viz., parts made of steel containing not less than ½ % of chromium or not less than 7% of manganese, which are used in grinding, crushing, or pulverising machinery, and come in contact with the material ground, crushed, or pulverised - - - - - -	Free.
Cylinders for anhydrous ammonia and for gas - - -	Free.
Spectacle frames (not being gold) - - - -	Free.
Log band saws, with band wheels 5 feet and over in diameter(*a*)	Free.
Malleable iron castings, not elsewhere specified - - *Per lb.*	0 0 1¾
Undertakers' requisites - - - - -	25 % *ad valorem.*
Rolled beams, channels, joists, girders, columns, trough and bridge iron or steel, not drilled or further manufactured; shafting, cold rolled, turned or planished:	
Under the British Preferential Tariff - - -	12½ % *ad valorem.*
„ General Tariff - - - - - -	17½ % *ad valorem.*
Tyres :	
For locomotives and locomotive tenders :	
Over 18-inch diameter in the tread :	
Under the British Preferential Tariff - -	Free.
„ General Tariff - - - -	5 % *ad valorem.*
Not exceeding 18-inch diameter in the tread :	
Under the British Preferential Tariff - -	20 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
(Customs Tariff Guide.)	
Steel rails for suspension railways—8 inches wide by 14 feet long:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
(Supplement No. 18 to the Customs Tariff Guide).	
Rails, fish plates, fish-bolts, tie plates and rods, switches, points, crossings, and intersections for railways and tramways :	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
Tenders accompanying locomotives :	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
[Supplement No. 1 to the Customs Tariff Guide.]	
Atomizers for mining purposes - - - - - -	Free.
Fumigators, atomizers (other than for mining), odorizers, vaporizers, and the like:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - -	20 % *ad valorem.*

(*a*) One saw blade may be delivered free with each machine if accompanying it (Customs Tariff Guide).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Iron and Steel—*cont.*	
Locks:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Gas stoves:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
(Customs Tariff Guide.)	
Motor car lamps, electric (head, side, and rear, similar to ordinary gas or oil lamps, but illumined by an electric filament lamp):	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
(Customs Tariff Guide.)	
Miners' safety lamps	Free.
Other lamps and lampware, viz.:	
Lamps, lanterns and parts thereof (except wicks), coach and carriage lamp irons; metal reflectors and shades; and all other lampware, not elsewhere included (but not the columns of street lamps):	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Primus and other similar heating lamps	20 % *ad valorem.*
Gasaliers, chandeliers, pendants, and brackets:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Gas purifiers:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
(Customs Tariff Guide.)	
Gas meters:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Parts of gasmeters, as prescribed by Departmental By-laws:	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*

[Under Customs By-law No. 211, as amended by No. 217, of 1912, the undermentioned "parts" are prescribed for admission under the above item:

(1) Parts of gas meters of 20 light or greater capacity, provided that the importer declares at the time of entry that such will be used only for making up into meters of 20 light or greater capacity.

To secure admission under this By-law the parts must be unassembled excepting the diaphragm (which may be made up but not attached to the discs) and the bands or clips used to bind the leathers on the drums (which may be leather bound and have the bolts attached).

(2) Parts of gas meters of lesser capacity than 20 light, as mentioned hereunder:

The parts must be unassembled excepting the diaphragm (which may be made up but not attached to the discs) and the bands or clips used to bind the leathers on the drums (which may be leather bound and have the bolts attached).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Iron and Steel—*cont.*

Parts of gasmeters, as prescribed by Departmental By-laws—*cont.*

(2) Parts of gas meters of lesser capacity than 20 light, as mentioned hereunder—*cont.*

All stamped tin-plate parts customarily made in tinplate	of wet or dry meters.
Badges	of wet or dry meters.
Valve arms and guides	of wet or dry meters.
Valve wires, pins and nuts (one piece)	of dry meters.
Valve covers and gratings	of dry meters.
Bands or clips used to bind the leathers on the drum (*see* remarks at head of paragraph)	of dry meters.
Motion wire	of dry meters.
Motion wire feet	of dry meters.
Motion wire slots	of dry meters.
Pillars and rollers for tees	of dry meters.
Crank studs	of dry meters.
Diaphragms (*see* remarks at head of paragraph)	of dry meters.
Stamped with metal parts	of wet meters.]
Spouts	of wet meters.]
Syphon overflows	of wet meters.]
Floats	of wet meters.]
Filling tubes	of wet meters.]
Valves	of wet meters.]

All other gas appliances:

Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	17½ % *ad valorem.*

Ammonia condenser coils and coils for sugar boilers and the like; also corrugated cylinders for boilers:

Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*

Cycle tubing and fork sides, in the rough; liners, including bent tubes not brazed or plated; also balls for cycles	Free.

Chains, non skid, for motor cycles if suitable for use only on motor cycles:

Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

(Supplement No. 15 to the Customs Tariff Guide.)

Catches for side car of motor cycle:

Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

(Supplement No. 14 to the Customs Tariff Guide.)

Hubs, 3 speed gear motor cycle:

Hub:

Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*

Belt rim, operating pedals, levers and rods:

Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

[It is stated that, as it is the practice to invoice the whole as a three speed hub, care must be taken that the fittings are not overlooked.

(Supplement No. 14 to the Customs Tariff Guide.)]

Cycle parts, plated, brazed, enamelled or permanently joined, not elsewhere included (including rims); cycle accessories, not elsewhere included, and parts thereof, including steel trouser clips, steel toe clips, and bands:

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—

IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Iron and Steel—*cont*:	
Parcel carriers, inflator clips and connections:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
Other parts of cycles, including steel bars for the manufacture of rims; also parts, namely, ball-heads not permanently joined and parts thereof, plated or unplated, bottom brackets, including bracket shells and plated or unplated axles, cups, cranks, cotter and locking pins, lubricators, and chain wheels, hubs, including sprocket wheels, lock rings, and free-wheel clutches, lugs, fork ends, bridges, nipples, spokes; spoke washers, chains, pedals, and parts thereof, all valves for pneumatic tyres, cyclometers, speedometers, and inflators:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Bolts, carriage (⅜ of an inch and under in diameter and 4 inches or under in length):	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Rolled iron and steel as prescribed by Departmental By-laws, for use in the manufacture of droppers, standards, and pillars -	Free.
[Under Customs By-law No. 144, dated 29th November 1910, it is provided that in order that rolled iron and steel for use in the manufacture of droppers, standards, and pillars may be admitted free of duty, security must be given by the importer that the material will only be used for such purpose, and that proof of such use be given to the satisfaction of the Collector within six months after delivery by the Customs, or such further time as the Collector may allow.]	
Standards and pillars of all lengths for fencing; also patent wedgers for droppers and standards:	
Under the British Preferential Tariff - - -	12½ % *ad valorem.*
„ General Tariff - - - - -	17½ % *ad valorem.*
Patent steel droppers of all lengths:	
Under the British Preferential Tariff - - -	12½ % *ad valorem.*
„ General Tariff - - - - -	17½ % *ad valorem.*
Steel grit and steel wool; also steel balls for other than cycle bearings:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - - -	5 % *ad valorem*
Bars, imported in lengths of 3 feet for use in the manufacture of axles for cane trucks:	
Under the British Preferential Tariff - - -	12½ % *ad valorem.*
„ General Tariff - - - - -	17½ % *ad valorem.*
(Customs Tariff Guide.)	
Chemical, analytical, and assay scales, including weights; also precision and physical balances - - - - -	Free.
Other scales (including chemists' counter scales) spring balances, and steel yards and weights - - - - - -	20 % *ad valorem.*
Screws for wood, not elsewhere specified - - - -	Free.
Screws with nuts or for use with nuts; engineers' set screws; brake and plough screws; music stool, table, roofing, and spiral screws:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£	s.	d.
COMMONWEALTH OF AUSTRALIA—*cont.*			
Iron and Steel—*cont.*			
All other screws, including sash screws and attachments.			
Under the British Preferential Tariff	Free.		
„ General Tariff	5 % *ad valorem.*		
Bolts, nuts, rivets, and washers, not elsewhere included:			
Under the British Preferential Tariff	20 % *ad valorem.*		
„ General Tariff	25 % *ad valorem.*		
Horse shoe nails:			
Under the British Preferential Tariff - *Per cwt.*	0	7	6
„ General Tariff - „ - „	0	8	0
Brads (including moulders' and glaziers'); picture nails; spikes; staples; tacks, not elsewhere included; wire and other nails not elsewhere included; and spouting screws:			
Under the British Preferential Tariff - *Per cwt.*	0	5	0
„ General Tariff - „	0	5	6
Rail-dogs or brobs			
Under the British Preferential Tariff - *Per cwt.*	0	3	0
„ General Tariff - „	0	3	3
Chain blocks and travelling blocks; pneumatic elevators and conveyors; rotary blowers for smelting and turbo-blowers; telphers; apparatus for liquefaction of gases, patent portable hoists for underground use; roller bearings and ball bearings:			
Under the British Preferential Tariff	Free.		
„ General Tariff	5 % *ad valorem.*		
Rotary and percussive rock drills:			
Under the British Preferential Tariff	Free.		
„ General Tariff	5 % *ad valorem.*		
Printers' metal furniture and quotations	20 % *ad valorem.*		
All other manufactures of iron and steel:			
Under the British Preferential Tariff	25 % *ad valorem.*		
„ General Tariff	30 % *ad valorem.*		

[*Note.*—A *drawback* equal to the amount of duty paid is allowed on the following imported materials, when used in the manufacture of articles within the Commonwealth upon the exportation of such manufactured articles, under certain prescribed conditions:—

Gas-meter parts manufactured into gas-meters (under certain regulations).
Bolts, nuts, shafting, and galvanized iron used in the manufacture of harvesters.
Springs, axles, and lamps used for vehicles.
Rim bars used in the manufacture of cycle rims.
Metal parts and saddles used in the manufacture of cycles.
Steel wheels fitted to axles within the Commonwealth.
Tubes used in the manufacture of water-heaters.
Rails used for manufacture into points and crossings.
Rails, plated rails and handle combined, bottom sills, spindles, also springs used in the manufacture of buggy seats.
Galvanized iron used in the manufacture of ridge caps, guttering and down-pipes.
Steel channels used in the manufacture of trucks for the conveyance of sugar-cane.
Steel joists used in the manufacture of columns.
Galvanized steel sheets used in the manufacture of steel tanks.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Iron and Steel—*cont.*

Note—cont.

Drawbacks—*cont.*

Pipes used in the manufacture of delivery pipes for pumping purposes.
Valves used in the manufacture of bicycle tyres.
Valves used in the manufacture of sluicing plants.
Iron sheets, flat, galvanized, for manufacture into corrugated iron sheets.
Axle steel used in the manufacture of axles for cane trucks.
Metal caps and wires used as supports for incandescent gas mantles manufactured in Australia.
Steel joists—to be drilled in the Commonwealth prior to exportation.]

TERRITORY OF PAPUA.

Iron and Steel:	
Plain; sheet; rod; scrap; hoop; anchors; axles; wheels; boiler plates; tanks; chains; cables; diving pumps; doors and shutters; drain or water pipes; galvanized iron (corrugated); rails and plates, also bolts and nuts therefor; nails; screws; also materials for building punts and lighters - -	Free.
Parts of machinery and engines, and also parts of motor and other vehicles - - - - - - - - -	Free.
Boxes; trunks; hardware; hollow-ware and ironmongery -	10 % *ad valorem.*
All other iron and steel - - - - -	5 % *ad valorem.*

DOMINION OF NEW ZEALAND.

Iron:	
Pig; hoop, 6 inches and over in width; ungalvanised hoop iron suitable for the manufacture of brushmakers' anchors (Minister's Order No. 907, dated 31st May 1909) - -	Free.
Blooms and billets for manufacture of bar iron (Minister's Order No. 888, dated 5th October 1908) - - -	Free.
Hoop iron, tinned (Minister's Order No. 892, dated 2nd November 1908) - - - - -	Free.
Hoops, tinned, for the manufacture of milk-cans; also bedstead mountings, viz.:—Knobs and shoulder-pieces not lacquered or polished (Minister's Order No. 999, dated 2nd April 1912) -	Free.
Plain black sheet, plate, hoop under 6 inches in width, rod, bolt, bar, angle (except galvanized bar and angle in ordinary market lengths, which is free irrespective of country of origin—Minister's Order No. 874, dated 14th April 1908), tee, and channel; plain rolled girders; rolled chequered plates; also shafting plain rolled or plain turned, but otherwise unwrought:	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - - -	20 % *ad valorem.*
Sheets, japanned on one side:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 983, dated 7th November 1911.)	
Boiler plates and unflanged end-plates for boilers; boiler tubes not exceeding 6 ins. in internal diameter and unflanged; expansion rings; also furnace flues:	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - -	20 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND—*cont.*	
Iron—*cont.*	
Iron tubing for rock drills, whether accompanying the drills or imported separately:	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - -	20 % *ad valorem.*
(Minister's Order No. 899, dated 1st February 1909).	
Cast iron pipes:	
Not exceeding 9 inches in internal diameter; also knees, bends, elbows, and other fittings for the same:	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - -	20 % *ad valorem.*
Exceeding 9 inches in internal diameter; also knees, bends, elbows, and other fittings for the same:	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - -	30 % *ad valorem.*
Pipes, wrought, including knees, bends, elbows, and other fittings:	
Not exceeding 6 ins. in internal diameter:	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - -	20 % *ad valorem.*
Exceeding 6 ins. internal diameter:	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - -	30 % *ad valorem.*
Wrought iron boring, casing, and lining tubes, for oil boring, mining, or well-sinking purposes:	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - -	20 % *ad valorem.*
Steel:	
Ungalvanized hoop steel, suitable for the manufacture of brush-makers anchors, and laminated steel bars suitable for the manufacture of machine knives (Minister's Order No. 907, dated 31st May 1909) - - - - - - - - -	Free.
Steel sheets, soft plain, rust-proof, unworked - - - (Minister's Order, No. 1,042, dated 7th May 1913.)	Free.
Steel sheets, copper plated - - - - - (Minister's Order No. 1,085, dated 2nd June 1914.)	Free.
Steel balls, ⅜-in. diameter and over, suitable for ball bearings - (Minister's Order, No. 1,088, dated 1st July 1914.)	Free.
Steel in flat narrow strips for making lead calins:	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - -	20 % *ad valorem.*
(Minister's Order No. 899, dated 1st February 1909.)	
Iron and Steel:	
Castings for ships; also propeller screws, including only bosses and blades:	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - -	20 % *ad valorem.*
Minor articles required in the making up of apparel, boots and shoes, hats and caps, saddlery, and umbrellas, parasols, and sunshades, enumerated in any Order of the Minister of Customs and published in the "Gazette" - - -	Free.
[For list of articles of "Iron and Steel" accorded free entry under above item, *see* under the above-mentioned articles in the body of this Return.]	
Fittings for launches, viz., sockets for awnings, spray hood sockets, grommet and pigtail hooks and curtain toggles (Minister's Order No. 899, dated 1st February 1909) - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND—*cont.*	
Iron and Steel—*cont.*	
Locomotive wheels and axles combined (Minister's Order No. 904, dated 3rd May 1909) - - -	Free.
Locomotive wheels and tires, including wheels and tires for railway or tramway passenger cars; coil, spiral and volute springs, suited for the manufacture of locomotives; automatic air-pressure brakes, also straight air pressure brakes (Governor's Order No. 193, dated 29th June 1909), specially suited for use on railway carriages and wagons; chassis for motor vehicles, whether attached or unattached to such vehicles, also speed gear for motor vehicles when imported separately (Minister's Order No. 852, dated 14th October 1907) - -	Free.
Fittings for threshing mills; axles, axle-arms, and axle-boxes; forgings or castings for ploughs; card-clothing for woollen and paper mills; couch-roll jackets, machine wires, beater-bars, and strainer-plates for paper mills; bolts and bolt ends up to 24 ins. in length; nuts, blank or screwed nuts and black or finished nuts; saddlers' ironmongery (except bit and stirrup irons), hames, and mounts for harness; saddle trees; brace mountings; legging buckles; tailors' buckles; metal articles required to repair or complete riding or driving harness or saddlery, to be repaired or made in the Dominion; tinned hoops; crucibles; fittings for trunks, portmanteaus, travelling bags, leggings, bags, and satchels; fittings for perambulators or similar vehicles; buttons; needles (except hearthrug needles, Brown's patent, which are dutiable as "Hardware") (Minister's Order No. 888, dated 5th October 1908); pins; umbrella makers' materials (runners, notches, caps, ferrules, cups, ribs, stretchers, tips, and rings); rivets and washers; set screws, engineers' studs and split-pins; iron frames for manufacture of organs, harmoniums, and pianos; bellows nails; fittings for beehives; tubes in the rough, having a slit through their whole length, suited for the manufacture of fenders, bedsteads, gates, and the like articles; galvanizing baths, welded; gas or electricity meters for household supply; water meters; moulders' chaplets and dowels; empty iron drums, not exceeding 10 gallons capacity; eyelets; fish-hooks, unmounted and without attachments; fencing staples; tacks and nails, 1 inch and under; spray pumps not being syringes; flanges, in the rough and not machined or holed, for the manufacture of pipes, chimney stacks, &c.; shot, chilled iron, for dressing stone (Minister's Order No. 880, dated 3rd August 1908); taper tack strips, steel, for making boot-sprigs (Minister's Order No. 888, dated 5th October 1908); invisible castors, being metal capsules for making chairs, and band saw plates (blanks for making saws) (Minister's Order No. 911, dated 5th August 1909) - - - - -	Free.
Grindery, viz., button fasteners and staples; eyelets, hook eyelets, and eyelet rings; tingles; spikes for running or cricket shoes; boot protectors; legging springs; lasting tacks; iron rivets; iron cut-bills; steel points; sparrow bills; wrought, cut, and malleable hob-nails; Hungarian nails; wrought and cut tip nails; lasts; bootmakers' nails over 1 inch in length (Minister's Order No. 870, dated 10th March 1908); and sole, heel, stiffening, and toe-cap knives - - - -	Free.
Springs, mountings, hinges, tyre-bolts, shackle holders, and step treads for the manufacture of carriages, carts, &c., motor cars or vehicles, and railway cars and wagons; also fittings (except steps, lamp and dash irons, seat rails, and fifth wheels) for the	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND—*cont.*	
Iron and Steel—*cont.*	
manufacture of similar vehicles, other than motor bicycles or railway or tramway cars or waggons; steel forged discs in the rough, uncut, unbored, or unworked in any way, for the manufacture of cog wheels for speed-gears of motor cars (Minister's Order No. 911, dated 5th August 1909) - - -	Free
Anchors; blacksmiths' anvils, forges, and fans; chains, plain or with hook, swivel, or ring attached; engine-governors; sheaves and grooved metal pulleys; gauze; expanded fencing or lathing in the piece; surveyors' instruments, viz., steel bands, chains, measuring tapes, field instruments and drawing instruments (including draughtsmen's); perforated or cellular sheet iron; welded and flanged boiler furnaces, plain or corrugated; fire reels and couplings for fire hose, if declared to the satisfaction of the Collector, for use of a fire brigade; also chains for driving motor-cars and the like vehicles (Minister's Order No. 885, dated 3rd August 1908):	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - - -	10 % *ad valorem.*
Flexible metal hose, tubing, or piping (including flexible tubing with small metal attachments to strengthen the ends—Minister's Order No. 874, dated 14th April 1908):	
If the produce of some part of the British Dominions -	Free
Otherwise - - - - - -	20 % *ad valorem.*
Bicycle and tricycle fittings, when not plated, japanned, enamelled, or varnished, viz., drop forgings; stampings; steel balls; weldless steel tubes, with or without butted ends, rims (not bored), spokes, forks, stays, handle bars, and seat pillars, unbuilt, bracket shells, fork and stay ends, fork tips, bridges, crowns, and lugs; ball heads complete when not brazed, including all plated parts; hubs complete, plated or otherwise; sprockets, chains, and chain wheels, whether plated or not; bottom brackets complete, including axles, cups, cranks, and pedals, plated or otherwise; also free wheels for bicycles, and wings or shields for cooling motor-cycle oil engines (Minister's Order No. 902, dated 6th April 1909); cotter pins for bicycle cranks (Minister's Order No. 1013, dated 6th August 1912); and adjusting cams and cam blocks, not plated, japanned, enamelled or varnished (Minister's Order No. 936, dated 5th September 1910):	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - - -	20 % *ad valorem.*
Speed gear, detachable, for oil engines for motor cycles (Minister's Order No. 915, dated 1st November 1909):	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
Finished or partly finished or machined parts of bicycles, tricycles, or similar vehicles:	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
Rails for railways and tramways, including lay-outs and points and crossings for the same; also fish plates (including sole plates—Minister's Order No. 868, dated 30th January 1908), creep-clips, tie-irons, bearing brackets and bed plates (Governor's Order No. 186, dated 4th June 1908):	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - - -	20 % *ad valorem.*
Rails, "bridge," on which to run a travelling crane:	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - - - - -	20 % *ad valorem.*
(Minister's Order No. 957, dated 28th February 1911.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*	£ s. d.
Iron and Steel—*cont.*	
Levers and lever boxes:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - -	30 % *ad valorem.*
(Minister's Order No. 902, dated 6th April 1909).	
Cages, wirecloth, for handling bees and giving demonstrations:	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - -	30 % *ad valorem.*
(Minister's Order No. 899, dated 1st February 1909.)	
Hardware, ironmongery and hollowware; also garden syringes (Minister's Order No. 852, dated 14th October 1907); steel wheelbarrows (Minister's Order No. 857, dated 28th November 1907); and cooper's hooks (Minister's Order No. 892, dated 2nd November 1908):	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
Lamps (including anchor lamps for ships—Minister's Order No. 870, dated 10th March 1908):	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - -	30 % *ad valorem.*
Japanned and lacquered ware; also tinware:	
If the produce of some part of the British Dominions -	25 % *ad valorem.*
Otherwise - - - - - - - -	37½ % *ad valorem.*
Heel and toe plates:	
If the produce of some part of the British Dominions -	22½ % *ad valorem.*
Otherwise - - - - - - -	33¾ % *ad valorem.*
Iron advertising plates, enamelled:	
If the produce of some part of the British Dominions -	25 % *ad valorem.*
Otherwise - - - - - - -	37½ % *ad valorem.*
(Minister's Order No. 931, dated 1st August 1910.)	
Crab winches, cranes, capstans, and windlasses:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
Iron, galvanized:	
Bar and angle, in ordinary market lengths (Minister's Order No. 874 dated 14th April 1908) - - - -	Free.
Plain galvanized sheets ⅛-in thick and upwards, (Minister's Order No. 928, dated 6th June 1910) - - -	Free.
Corrugated sheets:	
If the produce of some part of the British Dominions *Per cwt.*	0 2 0
Otherwise - - - - - ,,	0 2 4⅔
Plain sheet or hoop:	
If the produce of some part of the British Dominions *Per cwt.*	0 1 6
Otherwise - - - - - - ,,	0 1 9⅔
Galvanized cup-headed roofing nails - - - -	20 % *ad valorem.*
Galvanized roofing stamped in imitation of tiles, &c.:	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 921, dated 2nd February 1910.)	
Culverts of corrugated galvanised iron:	
If the produce of some part of the British Dominions	25 % *ad valorem.*
Otherwise - - - - - - - - - -	37½ % *ad valorum.*
(Minister's Order No. 1057, dated 8th October 1913.)	
Other galvanized manufactures made up from galvanized iron or from plain sheet iron and then galvanized:	
If the produce of some part of the British Dominions -	25 % *ad valorem.*
Otherwise - - - - -	37½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
DOMINION OF NEW ZEALAND—*cont.*				
Iron and Steel—*cont.*				
Nails, not elsewhere specified; also dog spikes:				
If the produce of some part of the British Dominions	*Per cwt.*	0	2	0
Otherwise - - - - - -	„	0	3	0
Screws, nickelled:				
If the produce of some part of the British Dominions - -		20 °/₀ *ad valorem.*		
Otherwise - - - - -		30 °/₀ *ad valorem.*		
(Minister's Order No. 902, dated 6th April 1909.)				
Tanks, for every 100 gallons or fraction of 100 gallons in holding capacity:				
If the produce of some part of the British Dominions	*Each*	0	2	6
Otherwise - - - - - -	„	0	3	0
Appliances (viz., pumps, fans, and blowers, brine-tanks and coil pipes) for circulating ammonia or other gas, for condensing or for circulating brine (Minister's Order No. 853, dated 29th October 1907); also pumps for motor vehicles, acetylene gas generators and blocks, including blocks for boats or ships (Minister's Order No. 852, dated 14th October 1907); and all other pumps (Minister's Order No. 857, dated 28th November 1907):				
If the produce of some part of the British Dominions -		20 °/₀ *ad valorem.*		
Otherwise - - - - - -		30 °/₀ *ad valorem.*		
Belting, viz., interchangeable or loose link iron-chain belting:				
If the produce of some part of the British Dominions -		20 °/₀ *ad valorem.*		
Otherwise - - - - - - -		30 °/₀ *ad valorem.*		
(Minister's Order No. 892, dated 2nd November 1908.)				
Belting for driving machinery (including link-chain iron belting, other than interchangeable or loose-link iron chain belting—Customs decision):				
If the product of some part of the British Dominions - -		Free.		
Otherwise - - - - - - -		10 °/₀ *ad valorem.*		
Labels or name-plates of metal, bearing a manufacturer's name:				
If the produce of some part of the British Dominions - -		20 °/₀ *ad valorem.*		
Otherwise - - - - - - -		30 °/₀ *ad valorem.*		
(Minister's Order No. 912, dated 31st August 1909.)				
Wire strainers, Page's patent:				
If the produce of some part of the British Dominions - -		20 °/₀ *ad valorem.*		
Otherwise - - - - - - -		30 °/₀ *ad valorem.*		
(Minister's Order No. 907, dated 31st May 1909.)				
All other manufactures of iron and steel:				
If the produce of some part of the British Dominions - -		20 °/₀ *ad valorem.*		
Otherwise - - - - - - -		30 °/₀ *ad valorem.*		
FIJI.				
Cylinders, iron or steel, in which gas or ammonia are ordinarily contained; component parts of rifles imported by and for the use of the Rifle Association - - - - -		Free.		
Iron:				
Pig and scrap - - - - -	*Per ton*	1	0	0
Black, in bar, hoop, rod, sheet, or plate - - -	„	1	10	0
Galvanized, in bar, hoop, rod, sheet, or corrugated -	„	3	0	0
Steel - - - - - - - - - -		12½ °/₀ *ad valorem.*		
Component parts of:				
Locomotives - - - - - -		7½ °/₀ *ad valorem.*		
Certain agricultural implements and machines - - -		5 °/₀ *ad valorem.*		
[For classes of implements, &c., affected, *see* under "Agricultural Implements and Machinery"]				

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY

		£ s. d.
FIJI—*cont.*		
Iron and Steel—*cont.*		
Component parts—*cont.*		
Other kinds of machinery		7½ % *ad valorem.*
[For classes of machinery affected, *see* under "Machinery."]		
Boilers, steam, and component parts thereof; boiler plates; steel and iron punts and lighters, and rolled or curved plates or sheets for building the same; iron and steel rails, fishplates, switches, crossings, turntables; railway sleepers		7½ % *ad valorem.*
Anchors, black or galvanized	*Per lb.*	0 0 0½
Iron tanks, black or galvanized	*Each*	0 10 0
Nails and tacks (other than copper or muntz metal)	*Per cwt.*	0 3 0
Bolts and nuts imported with and belonging to certain classes of machinery		7½ % *ad valorem*
Other bolts and nuts		12½ % *ad valorem*
Lamps and lampware		12½ % *ad valorem.*
Enamelled ware and hollow-ware		12½ % *ad valorem*
Galvanized manufactures, not otherwise enumerated		12½ % *ad valorem.*
Boxes and trunks, not otherwise enumerated		12½ % *ad valorem.*
Hardware, including all manfactures of metal, in whole or part, and ironmongery, not otherwise enumerated		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Iron and Steel:		
Pigs, blocks and ingots, not elsewhere described; angle, bar, channel, hoop, rod, plate, H, T, and similar iron or steel, not perforated or put together or worked up in any way for structural or other purposes, not elsewhere enumerated; rough and rolled, to be completed or converted in the Union into a further manufactured iron or steel article; also sheets, plain, or perforated, and galvanized corrugated sheets:		
Under the British Preferential Tariff		Free.
„ General Tariff		3 % *ad valorem.*
Hoop iron or hoop steel, shaped or fashioned for cooperage; vats for the manufacture of wines; steel balls for tube mills; iron pyrites in bulk		Free.
Launches, tugs and lighters, provided that when condemned or landed to be broken up duty shall be paid at the Customs on the hull, and all fittings according to the tariff that may then be in force:		
Under the British Preferential Tariff		Free.
„ General Tariff		3 % *ad valorem.*
Apparatus, appliances and implements (not including material or mechanics' tools) for agricultural, manufacturing, mining, bookbinding, printing and other industrial purposes; fire extinguishing appliances and apparatus; apparatus, appliances and implements used in connection therewith, for the generation, storage, transmission, distribution of, and lighting by, gas or electric power (excluding electroliers, hand lamps, and fancy fittings); also metal parts for the manufacture of acetylene gas lamps:		
Under the British Preferential Tariff		Free.
„ General Tariff		3 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Assay apparatus for dry assaying, and assay mabor:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Sprayers and sprinklers and other apparatus for the prevention or the destruction of pests or diseases in stock, plants or trees:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Fencing, viz.: droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings ordinarily used for agricultural or railway fencing; railway construction or equipment materials, viz.: rails, sleepers, fastenings for rails or sleepers, girders, iron bridge-work, culvert tops, engine water tanks, turntables, permanent or fixed signals, railway lamps and weighbridges; tramway construction and equipment requisites, viz.: rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron bridge work, culvert tops, water tanks, turntables, and railless cars (electric) worked by current from overhead wires; pipes, piping and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping, including cocks, meters and taps, but not including grids, manhole covers and fittings, surface boxes, downpiping and guttering; metal shaft sets and rails, buckets, skips, trucks, and tubs, wheeled or otherwise, for hauling on rails or wires; boiler tubes; battery gauze, matting, sieving, and screening for use in connection with machinery and apparatus; ingot moulds, retorts, and furnaces for roasting minerals; bolts, nuts, rivets, screws, nails and washers; iron tips and caps for boots and shoes; chains for hauling; chimneys, metal (smoke stacks); tanks and vats, suitable and intended for mining purposes and substructures for the same; sheep dipping tanks; water boring and pumping apparatus and pumps (not including beer pumps); furniture springs; cranes, elevators and shears; jacks (screw and hydraulic); lifts, power (including the gates); telegraph and telephone materials and instruments for use in construction and working of telegraph and telephone lines:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Saddlery and harness furniture and saddle trees:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Springs, axles, steps, and other metal parts not ordinarily made in the Union, for carts, carriages, coaches and wagons:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Tobacconist's wares, including ash trays; match boxes; cigar and cigarette lighters:	
Under the British Preferential Tariff	22 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Finished parts of carriages, carts, coaches and wagons:	
Under the British Preferential Tariff	22 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
All other iron or steel and manufactures thereof:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.

Pig, blocks and ingots (for founding); angle, bar, channel, hoop, rod, plate, H, T, and similar iron or steel not perforated or put together or worked up in any way for structural or other purposes; rough and rolled, but otherwise unmanufactured; and plain, perforated, galvanized (not corrugated) sheets:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff - - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Galvanized and corrugated sheets; also assay apparatus:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Launches, tugs and lighters, provided that when condemned or landed to be broken up, duty shall be paid at the Customs on the hull and fittings according to the tariff that may then be in force:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff - - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Apparatus, appliances and implements (excluding mechanics' tools) for agricultural, manufacturing, mining, bookbinding, printing and other industrial purposes; fire-extinguishing apparatus and appliances; apparatus, appliances and implements used in connection therewith for the generation, storage, transmission, distribution of, and lighting by, gas or electric power (excluding hand lamps, electroliers and fancy fittings):	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff - - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

Fencing, viz.: droppers, posts, gates, hurdles, standards, strainers, staples, stiles, winders, and other materials or fastenings ordinarily used for agricultural or railway fencing; railway construction or equipment materials, viz.: rails, sleepers, fastenings for rails or sleepers, girders, iron bridge-work, culvert tops, engine water tanks, turntables, permanent or fixed signals, railway lamps and weighbridges; tramway construction and equipment requisites, viz., rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron bridge-work, culvert tops, water tanks and turntables; pipes, piping and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping, including meters, cocks and taps, but not including grids, manhole covers and fittings, surface boxes downpiping and guttering; metal shaft sets and rails, buckets, skips, trucks, and tubs, wheeled or otherwise, for hauling on rails or wires; boiler tubes; sheep dipping tanks; water boring and pumping apparatus; furniture springs; saddle trees; jacks (hydraulic); lifts, power (including the gates); telegraph and telephone materials and instruments for use in construction and working of telegraph and telephone lines:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff - - - - - - -	3 % *ad valorem*
Imported into the Congo Basin of Northern Rhodesia - -	Free.

Chains for hauling; battery gauze, matting, sieving, and screening for use in connection with machinery and apparatus; ingot moulds, retorts and furnaces for roasting minerals; rivets, bolts, nuts, screws, nails and washers; tips and caps for boots and shoes; chimneys (smoke stacks); tanks and vats, suitable and intended for mining purposes and substructures for the same; cranes, elevators and shears; jacks (screw); springs, axles, steps, and other metal parts not ordinarily made in the Territory, for carts, carriages, coaches and wagons:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions	3 % *ad valorem.*
Under the General Tariff - - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.

Anchors and chain cables for the use of ships, tugs, or lighters:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free
The produce of non-reciprocating British Possessions	Free
Under the General Tariff - - - - - - -	15 % *ad valorem.*
(Southern Rhodesia Customs decision.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
Iron and Steel—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

Tariff Classification and Tariff Rates of Duty.	
Rhodesia—*cont.*	
Barrows, including water barrows:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	12 % *ad valorem.*
The produce of non-reciprocating British Possessions	15 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia [Customs decision.]	10 % *ad valorem.*
Finished parts of carriages, carts, coaches and wagons:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions; The produce of non-reciprocating British Possessions	20 % *ad valorem.*
Under the General Tariff	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	10 % *ad valorem.*
All other iron or steel and manufactures thereof:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions; The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
Nyasaland Protectorate.	
Hooping and other materials imported into the Protectorate, and used for packing cotton or other produce of the Protectorate for export	Free.
Materials for making bridges, railways, tramways, or roads	Free.
Ornaments for graves and memorial tablets	Free.
Ships or parts of such	Free.
Parts or accessories of wheeled carriages	Free.
All other iron or steel and manufactures thereof	10 % *ad valorem.*
Uganda Protectorate.	
Materials for the construction and maintenance of railways, tramways, and roads	Free.
Ships and vessels imported entire or in section	Free.
Fencing materials, viz., droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings of metal ordinarily used for agricultural or railway fencing	Free.
Ornaments for graves and tablets	Free.
Spare parts of motor vehicles suitably constructed for, and intended to be usually and principally employed in, the conveyance of goods	Free.
All other iron or steel and manufactures thereof	10 % *ad valorem.*
East Africa Protectorate.	
Materials for the construction and maintenance of railways, tramways, and roads	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
EAST AFRICA PROTECTORATE—*cont.*	
Plant, materials, and rolling stock, when imported or purchased prior to clearing through the Customs by the Magadi Company for the purpose of the construction or the initial equipment of the Magadi Railway or the Magadi Company's port - - - -	Free.
Ships and vessels imported entire or in sections - - - -	Free.
Fencing materials, viz., droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings of metal ordinarily used for agricultural or railway fencing - -	Free.
All apparatus and plant usually and principally employed in farming operations - - - - - - - -	Free.
Ornaments for graves and tablets - - - - -	Free
Gas and steam pipes, piping and tubes for industrial or agricultural purposes, and all other pipes, piping and tubes for agricultural purposes, drainage, sewerage, irrigation, or water supply - - (Customs Notice, dated 5th March 1912.)	Free.
Spare parts of motor vehicles suitably constructed for and intended to be usually and principally employed in the conveyance of goods -	Free.
Guttering, down piping, and cock taps connections thereof - - (Customs Notice, dated 5th March 1912.)	10 % *ad valorem.*
All other iron or steel and manufactures thereof - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
Ornaments for graves - - - - - - - - -	Free.
All other iron, or steel, or manufactures thereof :	
If imported into Zeyla - - - - - -	5 % *ad valorem.*
If imported into other Protectorate ports - - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - - - - - [*Note.*—It is provided by Ordinance No. 5 of 1906 that every weight, measure, or instrument for weighing imported into the Colony shall be stamped at the expense of the importer before it is cleared from the Customs, and any weight, &c., which does not correspond with the standard in use in the Colony, whether such weight, &c., already bears a stamp or mark purporting to show that it corresponds with the Imperial standards, or not, may be broken up or forfeited.]	Free.
NIGERIA.	
Iron toothed spring traps - - - - - - - *each*	0 1 0
Hardware and cutlery - - - - - -	10 % *ad valorem.*
All other iron and steel and manufactures thereof - - -	Free.
GOLD COAST.	
If imported into the West of the Volta :	
Iron and steel :	
Railway and tramway plant, materials and rolling stock; galvanized iron; coopers' hoops, rivets, or tenterhooks; water tanks and vats; railings for graves; also anchors, chains, and fittings for vessels when imported together with the vessels - - - - - - - -	Free.
Motor and velocipede accessories and materials for repairs; camp equipment imported by civil and military officers for their personal use in the Colony and Protected Territories -	Free.
Pumps and apparatus for raising and distributing water - -	Free.
All other iron or steel and manufactures thereof - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
GOLD COAST—*cont.*	
If imported into the East of the Volta :	
Iron and steel :	
Galvanized iron; ironware cooking utensils; anchors; chains; lamps; coopers' hoops, rivets or hooks; safes; scales; cash boxes; bells and trays - - - - - -	Free.
All other iron or steel and manufactures thereof - - -	4 % *ad valorem.*
SIERRA LEONE.	
Coopers' hoops, hoop iron, rivets and tenter-hooks; also corrugated iron sheets - - - - - - -	Free.
Ships, whether propelled by steam or sails; and steam, electric, or other launches with their requisite fittings if imported at the same time -	Free.
All parts and appliances for machinery and apparatus consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, and admitted as such by the Collector of Customs, of the following descriptions :	
Agricultural; industrial; electrical; manufacturing, marine, mining and gold dredging; pumping and boring for water; machinery for use in connection with the preparation of any natural product of the Colony or the development of any industry in connection with such product - - - -	Free.
Empty kerosine tins - - - - - -	Free.
All other iron or steel and manufactures thereof - - - -	10 % *ad valorem.*
GAMBIA.	
Pipes for conveying fluids; parts of mills or steam engines; iron fencing, and standards for the same; also tomb railings - -	Free.
All other iron or steel and manufactures thereof - - -	5 % *ad valorem.*
DOMINION OF CANADA.	
Iron and Steel :	
Metallic trading checks in circular form - - - -	Prohibited.
Iron in pigs, iron kentledge, and cast scrap iron; ferrosilicon containing not more than 15 per cent. silicon; ferromanganese and spiegeleisen containing not more than 15 per cent. manganese *per ton of* 2,000 *lbs.*:	
Under the British Preferential Tariff - - - -	0 6 2·00
„ General Tariff - - - - - -	0 10 3·33
Ferrosilicon containing more than 15 per cent. silicon, *per ton of* 2,000 *lbs.*:	
Under the British Preferential Tariff - - - -	0 12 4·00
„ General Tariff - - - - - - - -	0 18 6·00
Ferromanganese and spiegeleisen containing more than 15 per cent. manganese - - - - - - - -	Free.
Iron or steel billets, weighing not less than sixty pounds per lineal yard; ingots, cogged ingots, blooms, slabs, puddled bars; also loops or other forms, n.o.p., less finished than bars but more advanced than pig iron, except castings, *per ton of* 2,000 *lbs.* :	
Under the British Preferential Tariff - - - -	0 6 2·00
„ General Tariff - - - - -	0 10 3·33
Rolled iron or steel angles, tees, beams, channels, girders and other rolled shapes or sections, not punched, drilled, or further manufactured than rolled, n.o.p., *per ton of* 2,000 *lbs.*:	
Under the British Preferential Tariff - - - -	0 17 5·67
„ General Tariff - - - - -	1 8 9·33

[For Tariff Valuation of Articles on which *ad valorum* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c. Bicycles, and Electrical Machinery.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£	s.	d.
Iron and Steel—*cont.*			
Rolled iron or steel beams, channels, angles, and other rolled shapes of iron or steel, not punched, drilled or further manufactured than rolled, weighing not less than thirty-five pounds per lineal yard, not being square, flat, oval, or round shapes, and not being railway bars or rails, *per ton of* 2,000 *lbs.*			
Under the British Preferential Tariff - - - -	0	8	2·67
„ General Tariff - - - - -	0	12	4·00
[*Note.*—The Governor-in-Council when satisfied that rolled iron or steel angles, beams, channels and other rolled shapes or section of iron or steel weighing 120 lbs. and less per lineal yard are manufactured in substantial quantities in Canada from steel, made in Canada, may direct that there be substituted for this tariff item, the following—			
Rolled iron or steel angles, beams, channels, and other rolled shapes or sections, of iron or steel, not punched, drilled or further manufactured than rolled, weighing over 120 lbs. per lineal yard n.o.p., not being square, flat, oval or round shapes, and not being railway bars or rails *per ton of* 2,000 *lbs.*:			
Under the British Preferential Tariff -	0	8	2·67
„ General Tariff - - -	0	12	4·00]
Flat eye bar blanks not punched nor drilled, and universal mill or rolled edge plates of steel over twelve inches wide, for use exclusively in the manufacture of bridges or of steel structural work or in car construction, *per ton of* 2,000 *lbs.*:			
Under the British Preferential Tariff - - - -	0	8	2·67
„ General Tariff - - - - -	0	12	4·00
Bar iron or steel, rolled, whether in coils, rods, bars, or bundles, comprising rounds, ovals, squares, and flats; rolled iron or steel hoop, band, scroll or strip, twelve inches or less in width, number thirteen gauge and thicker, n.o.p., *per ton of* 2,000 *lbs.*:			
Under the British Preferential Tariff - - -	0	17	5·67
„ General Tariff - - - - -	1	8	9·33
Iron or steel beams, angles, sheets, plates, knees, masts or parts thereof, and cable chain for ships and vessels; also iron or steel manufactures which at the time of their importation are of a class or kind *not* made in Canada, when imported for use in the construction or equipment of ships or vessels, under regulations prescribed by the Minister of Customs - - -		Free.	
Boiler plate, of iron or steel, not less than thirty inches in width, and not less than one quarter of an inch in thickness, for use exclusively in the manufacture of boilers, under regulations by the Minister of Customs - - - - -		Free.	
Rolled iron and steel rods, not over half-inch in diameter or in width, to be manufactured into horseshoe nails, when imported by manufacturers of such nails (Memo. No. 1558B, dated 1st November 1909) - - - - - -		Free.	
Rolled iron or steel plates, not less than thirty inches in width, and not less than one quarter of an inch in thickness, n.o.p., *per ton of* 2,000 *lbs.*:			
Under the British Preferential Tariff - - - -	0	8	2·67
„ General Tariff - - - - -	0	12	4·00

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
Iron and Steel—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

Tariff Classification and Tariff Rates of Duty.	£ s. d.
Dominion of Canada—*cont.*	
Iron and Steel—*cont.*	
Cold rolled sheets or plates of steel with sheared edges over No. 14 gauge, and not less than 1½ inches wide, when imported by manufacturers of mower bars, hinges, typewriters, and sewing machines, for use only in the manufacture of the said articles in their own factories:	
Under the British Preferential Tariff - - - -	5 % *ad valorem.*
„ General Tariff - - - - -	10 % *ad valorem.*
(Customs Memo. No, 1558B, dated 1st November 1909.)	
Rolled iron or steel sheets or plates, sheared or unsheared; skelp, sheared or rolled in grooves, *per ton of* 2,000 *lbs.*:	
Under the British Preferential Tariff - - - -	0 17 5·67
„ General Tariff - - - - -	1 8 9·33
Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe, for use in their own factories exclusively:	
Under the British Preferential Tariff - - -	5 % *ad valorem.*
„ General Tariff - - - - -	
Skelp iron or steel, sheared, or rolled in grooves, not over 4¾ inches in width, when imported by manufacturers for use only in their own factories in the manufacture of tubes of rolled iron or steel, not joined or welded, not more than 1½ ins. in diameter -	Free.
(Customs Memo. No. 1646B, dated 11th August 1911.)	
Rolled iron or steel sheets and strips, polished or not, No. 14 gauge or thinner, n.o.p.; Canada plates; Russia iron; terne plates, and rolled sheets coated with zinc, spelter, or other metal, of any width or thickness, n.o.p.; and rolled iron or steel hoop, band, scroll or strip No. 14, gauge and thinner, galvanized or coated with other metal or not, not otherwise provided for:—	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Galvanized rolled hoop iron or hoop steel, Nos. 12 and 13 gauge, *per ton of* 2,000 *lbs*:	
Under the British Preferential Tariff - - -	0 17 5·67
„ General Tariff - - - - -	1 8 9·33
Iron or steel bands, strips or sheets, No. 14 gauge or thinner, coated, polished, or not, and rolled iron or steel sections, not being ordinary square, flat or round bars, when imported by manufacturers of saddlery hardware and hames for use exclusively in the manufacture of such articles in their own factories	Free.
Drawn iron or steel hoop, band, scroll, or strip, No. 14 gauge or thinner, galvanised or coated with other material or not, when imported by manufacturers of mats for use only in the manufacture of such mats in their own factories:—	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
(Customs Memo. No. 1684B, dated 14th June 1912.)	
Rolled iron or steel and cast steel, in bars, bands, hoop, scroll, strip, sheet, or plate, of any size, thickness, or width, galvanized or coated with any material or not, and steel blanks for the manufacture of milling cutters, when of greater value than 1·72*d.* per lb.:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	5% *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£	s.	d.
Iron and Steel—*cont.*			
Special parts of metal, in the rough, when imported by manufacturers of cameras or Kodaks, for use only in the manufacture of cameras or Kodaks:			
Under the British Preferential Tariff - - -	5 % *ad valorem.*		
„ General Tariff - - - -	7½ % *ad valorem.*		
(Customs Memo. No. 1684B, dated 14th June 1912.)			
Chilled iron rolls, shaped, but not finished, for grinding machines:			
Under the British Preferential Tariff - -	15 % *ad valorem.*		
„ General Tariff - - - -	27½ % *ad valorem.*		
(Appraisers' Bulletin No. 289, dated 16th October 1908).			
Angles of galvanised iron and steel:			
Under the British Preferential Tariff - - - -	20 % *ad valorem*		
„ Intermediate Tariff - - - - -	27½ % *ad valorem.*		
„ General Tariff - - - - -	30 % *ad valorem.*		
(Appraisers' Bulletin No. 327, dated 19th August 1909):			
Tin sheets and plates - - - - - -	Free.		
Iron or steel scrap, old, and fit only to be re-manufactured, being part of, or recovered from, any vessel wrecked in waters within the jurisdiction of Canada - - - - -	Free.		
Iron or steel scrap (wrought), being waste or refuse, including punchings, cuttings or clippings of iron or steel plates or sheets having been in actual use; crop ends of tinplate bars, blooms, or rails which have not been in actual use, *per ton of* 2,000 *lbs.*:			
Under the British Preferential Tariff - - - -	0	2	0·67
„ General Tariff - - - - -	0	4	1·33
[*Note.*—It is stated in the Canadian Tariff that "nothing shall be deemed scrap iron or scrap steel, except waste or refuse iron and steel fit only to be re-manufactured in rolling mills or furnaces, provided that articles of iron or steel, damaged in transit, if broken up under Customs supervision and rendered unsaleable, except as scrap, may be entered for duty as scrap."]			
Steel:			
Crucible sheet steel, No. 11 to 16 gauge, two and one half to eighteen inches wide, for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use in their own factories - - - - - -	Free.		
Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of corset steels, clock springs, and shoe shanks, imported by the manufacturers for use in their own factories exclusively - - - - - -	Free.		
Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of buckle clasps, bed fasts, furniture castors and ice creepers, imported by the manufacturers for use in their own factories exclusively - - - -	Free.		
Steel of No. 24 and No 17 gauge, in sheets sixty-three inches long, and from eighteen inches to thirty-two inches wide, imported by the manufacturers of tubular bow sockets for use exclusively in their own factories - - - - -	Free.		
[The expression "gauge" when applied to metal sheets or plates, means the thickness as determined by the Imperial Standard wire gauge. The numbers and corresponding diameters of the British Imperial wire guage are specified in Appraisers' Bulletin No. 891, dated 28th July 1914.			

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£ s. d.
Steel—*cont.*	
Steel in bars or sheets to be used exclusively in the manufacture of shovels, when imported by manufacturers of shovels, *per ton of* 2,000 *lbs.*:	
Under the British Preferential Tariff	0 8 2·67
„ General Tariff	0 12 4·00
Chrome steel:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
Round polished steel shafting, in bars not exceeding 2½ inches diameter:	
Under the British Preferential Tariff	17½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Steel billets not elsewhere specified, *per ton of* 2,000 *lbs.*:	
Under the British Preferential Tariff	0 17 5·67
„ General Tariff	1 8 9·33
Iron and steel manufactures:	
Blowers of iron or steel of a class or kind not made in Canada, for use in the smelting of ores or in the reduction, separation, or refining of metals; also furnace slag trucks and slag pots of a class or kind not made in Canada	Free.
Iron tubing, brass covered, not over three inches in diameter when imported by manufacturers of iron or brass bedsteads for use exclusively in the manufacture of such articles in their own factories	Free.
Iron tubing, lacquered or brass covered, not over two inches in diameter, when imported by manufacturers of carriage rails, or of extension rods for windows for use in their own factories exclusively (Customs Memo. No. 1446B, dated 27th Nov. 1907)	Free.
Rolled round wire rods in the coil, not over three-eighths of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil in their own factories, *per ton of* 2,000 *lbs.*:	
Under the British Preferential Tariff	0 9 3·00
„ General Tariff	0 14 4·67
Rolled round rods in the coil of iron or steel whether annealed or cleaned, or not, when imported by manufacturers of chain for use only in their own factories in the manufacture of chain, *per ton of* 2,000 *lbs.*:	
Under the British Preferential Tariff	0 9 3·00
„ General Tariff	0 14 4·67
Swedish rolled iron and Swedish rolled steel nail rods under half an inch in diameter, for the manufacture of horseshoe nails	Free.
Cast-iron pipes of every description, *per ton of* 2,000 *lbs*:	
Under the British Preferential Tariff	1 4 8·00
„ General Tariff	1 12 10·67
Metal tips, studs and eyes adapted for the manufacture of corset clasps and corset wires	Free.
Wrought or seamless iron or steel tubes for boilers, not otherwise provided for, under regulations prescribed by the Minister of Customs; also flues and corrugated tubes for marine boilers	Free.
Tubes of rolled iron or steel, not joined or welded, not more than one and one-half inch in diameter, not otherwise provided for	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Iron and steel manufactures—*cont.*	
Seamless steel tubing, valued at not less than 1·72*d.* per lb.; also rolled or drawn square tubing, adapted for use in the manufacture of agricultural implements; also flat steel, cold rolled, not over ½ inch thick, for use only in the manufacture of cups and cones for ball bearings when imported by manufacturers of such ball bearings (Customs Memo. No. 1491B, dated 11th Aug. 1908):	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Wrought or seamless tubing, plain or galvanized, threaded and coupled or not, over 10 inches in diameter, not otherwise provided for:	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
„ General Tariff - - -	15 % *ad valorem.*
Wrought or seamless tubing, plain or galvanized, threaded and coupled or not, over 4 inches in diameter but not exceeding 10 inches in diameter, not otherwise provided for:	
Under the British Preferential Tariff - -	20 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Wrought or seamless tubing, plain or galvanized, threaded and coupled or not, 4 inches or less in diameter, n.o.p.; also steel conduit pipes, under 4 inches diameter (Appraisers' Bulletin No. 289, dated 16th October 1908).	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - -	35 % *ad valorem.*
Steel tubing, lap welded, with bell and spigot ends to be connected together with lead joints (Appraisers' Bulletin No. 289, dated 16th October 1908); seamless steel pipe over 4 inches in diameter with spigot ends (Appraisers' Bulletin No. 319, dated 13th July 1909); and also other pipe or tubing, plain or galvanized, riveted, corrugated, or otherwise specially manufactured, including lock joint pipe, n.o.p.:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
Finished parts of iron or steel for repairs of portable engines, and of traction engines for farm purposes:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - -	20 % *ad valorem.*
(Customs Memo. No. 1491B, dated 11th August 1908.)	
Galvanized iron (corrugated); also galvanized iron cans:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - - -	27½ % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem.*
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Galvanized iron water tanks (or boilers so-called) as used in connection with ranges, &c.:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - -	27½ % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
(Appraisers' Bulletin No. 262, dated 21st December 1907.)	
Iron or steel pipe not butt or lap welded, and wire bound wooden pipe, not less than 30 inches internal diameter, when for use exclusively in alluvial gold mining:	
Under the British Preferential Tariff - - -	5 % *ad valorem.*
„ General Tariff - - - -	10 % *ad valorem.*
Railway bars or rails of any form, punched or not, not elsewhere specified, for railways, which term for purposes of	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£	s.	d.
Iron and steel manufactures—*cont.*			
this item shall include all kinds of railways, street railways and tramways, even although they are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers, *per ton of* 2,000 *lbs.*:			
Under the British Preferential Tariff - - -	0	18	6·00
„ General Tariff - - - -	1	8	9·33
Curved iron and steel railway bars or rails, punched or not, not otherwise provided for, *per ton of* 2,000 *lbs.*:			
Under the British Preferential Tariff - - - -	0	18	6·00
„ General Tariff - - - - -	1	8	9·33
(Appraisers' Bulletin No. 374, dated 11th January 1910.)			
Old steel rails, when fit only for re-rolling and not to be cut into scrap steel, *per ton of* 2,000 *lbs.*:			
Under the British Preferential Tariff - - -	0	6	2·00
„ General Tariff - - - -	0	10	3·33
(Appraisers' Bulletin No. 498, dated 22nd November 1911.)			
Iron or steel railway bars or rails, which have been in use in the tracks of railways in Canada, and which have been exported from Canada and returned thereto after having been re-rolled, and weighing not less than 56 lbs. per lineal yard when re rolled, and which are to be used by the railway company importing them on its own tracks, under regulations prescribed by the Minister of Customs, *per ton of* 2,000 *lbs.*:			
Under the British Preferential Tariff - - -	0	18	6·00
„ General Tariff - - - -	1	8	9·33
(Order in Council, dated 23rd December 1910.)			
Railway switches, frogs, crossings and intersections:			
Under the British Preferential Tariff - - -	20 % *ad valorem.*		
„ General Tariff - - - -	32½ % *ad valorem.*		
Railway fish plates and tie plates, *per ton of* 2,000 *lbs.*			
Under the British Preferential Tariff - - -	1	0	6·67
„ General Tariff - - - -	1	12	10·67
Bridges or parts thereof; structural work, columns, shapes or sections, drilled, punched or in any further stage of manufacture than rolled or cast:			
Under the British Preferential Tariff - - -	22½ % *ad valorem.*		
„ General Tariff - - - -	35 % *ad valorem.*		
Iron and steel castings, and iron or steel integral parts of electrical machinery which is dutiable at the same rates as these parts:			
Under the British Preferential Tariff - - -	15 % *ad valorem.*		
„ Intermediate Tariff - - - -	25 % *ad valorem.*		
„ General Tariff - - - -	27½ % *ad valorem.*		
Iron or steel integral parts of other classes of machinery which are dutiable at the same rates as these parts:			
Under the British Preferential Tariff - - - -	15 % *ad valorem.*		
General Tariff - - - -	27½ % *ad valorem.*		
Forged balls of chrome steel:			
Under the British Preferential Tariff - - -	20 % *ad valorem.*		
„ General Tariff - - - -	30 % *ad valorem.*		
(Appraisers' Bulletin No. 303, dated 9th Feb. 1909.)			
Other forgings of whatever shape or size or in whatever stage of manufacture; steel shafting, turned, compressed or polished; also other hammered, drawn, or cold-rolled iron or steel bars or shapes:			
Under the British Preferential Tariff - - -	20 % *ad valorem.*		
„ General Tariff - - - -	30 % *ad valorem.*		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Iron and steel manufactures—*cont.*	
Wire screens, wire doors, and wire windows; cash registers; cornice poles; spring mattresses and furniture springs:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - -	27½ % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
Wire draw plates:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - -	27½ % *ad valorem.*
(Appraisers' Bulletin No. 374, dated 11th January 1910.)	
Springs, axles, axle-bars, axle blanks and parts thereof, for railway or tramway or other vehicles:	
Under the British Preferential Tariff - - -	22½ % *ad valorem.*
„ General Tariff - - - -	35 % *ad valorem.*
Locomotive and car wheel tires of steel, in the rough - -	Free.
Rolled steel for saws and for straw cutters, not tempered or ground, nor further manufactured than cut to shape, without indented edges - - - - - -	Free.
Steel bowls for cream separators - - - -	Free.
Materials which enter into the construction and form part of cream separators, imported by manufacturers of such articles for use in their own factories - - - -	Free.
Articles of metal for use in the manufacture of cream separator parts when imported by manufacturers of such parts - - (Customs Memo. No. 1646B, dated 11th August 1911.)	Free.
Steel springs for the manufacture of surgical trusses, when imported by manufacturers, for use exclusively in their own factories - - - - - - - -	Free.
Steel imported by manufacturers for use in their own factories in manufacturing rough unfinished parts of rifles, when such parts are to be used in rifles to be made for the Government of Canada (Customs Memo. No. 1558B, dated 1st November 1909).	Free.
Steel strips, when imported by manufacturers of buckthorn and plain strip fencing, for use in their own factories - -	Free.
Iron sand, globules, or shot for polishing ingot moulds and glass moulds of metal, granite or glass, or for sawing stone - -	Free.
Anchors for vessels - - - - - -	Free.
Accessories imported by manufacturers of piano keys, actions, hammers, base dampers and organ keys, for use exclusively in their own factories - - - - - -	Free.
All materials and parts in the rough, unfinished, and screws, nuts, bands, and springs to be used in rifles manufactured for the Canadian Government, tips for whip ends when imported by whip manufacturers for use in their own factories - -	Free.
Ribs, runners, rings, caps, notches, and ferrules, imported by manufacturers of umbrellas, parasols, and sunshades, for use exclusively in their own factories - - - - - -	Free.
Iron tubing, brass covered, not over 2 inches in diameter, in the rough when imported by manufacturers for use only in their own factories in the manufacture of towel-bars, bath tub rails, and clothes carriers - - - - - -	Free.
(Customs Memo., No. 1591B, dated 7th June 1910.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Iron and steel manufactures—*cont.*	
Tubes over 16 inches in diameter, flanged and dished steel heads made from boiler plate, over 5 feet in diameter, hardened steel balls, not less than 3 inches in diameter, and acetylene gas lanterns and parts thereof when for use in the manufacture of automatic gas buoys and automatic gas beacons for the Government of Canada or for export, under regulations prescribed by the Minister of Customs - - -	Free.
Structural iron and steel when imported under regulations prescribed by the Minister of Customs, for use in the construction and equipment of factories for the manufacture of sugar from beetroot - - - - - - -	Free.
[It is prescribed in the regulations laid down under Customs Memo. No. 1741B, dated 24th June 1913, that before the above articles are admitted free of duty a statement must be written on the face of the free entry, and signed and attested to by the importer or his agent, as follows: The articles above described are for use in the construction or equipment of a factory for the manufacture of sugar at . . . and more than one-half the sugar to be manufactured at the said factory shall be made from beetroot grown in Canada.]	
Appliances of a class or kind not made in Canada for use exclusively in alluvial gold-mining - - - - -	Free.
Malleable sprocket chain and link belting chain of steel, when imported by manufacturers of agricultural implements for use in the manufacture of such implements in their own factories -	Free.
Mould boards or shares, or plough plates, also land sides and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished, or otherwise manufactured - - - - -	Free.
Malleable iron castings when imported by manufacturers for use exclusively in their own factories in the manufacture of mowing machines, harvesters, binding attachments and reapers:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
" General Tariff - - - - -	17½ % *ad valorem.*
Tagging metal, plain, japanned or coated, in coils, not over one and a half inch in width, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of such articles in their own factories - - - -	Free.
Steel balls, adapted for use on bearings of machinery and vehicles:	
Under the British Preferential Tariff - - -	Free.
" General Tariff - - - -	10 % *ad valorem.*
Coil chain, coil chain links, including repair links and chain shackles of iron or steel, one and one-eighth of an inch in diameter and over:	
Under the British Preferential Tariff - - -	Free.
" General Tariff - - - - -	5 % *ad valorem.*
Coil chain, coil chain links, including repair links, and chain shackles of iron or steel not otherwise provided for:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
" General Tariff - - - - -	20 % *ad valorem.*
Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground, or otherwise manufactured; also steel wool:	
Under the British Preferential Tariff - - - -	5 % *ad valorem.*
" General Tariff - - - -	10 % *ad valorem.*

[*For Tariff Valuation of Articles on which ad valorem duties are levied, see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
DOMINION OF CANADA—*cont.*				
Iron and steel manufactures—*cont.*				
Articles of iron or steel, wholly or in part nickel or electro-plated, when imported by manufacturers for use only in their own factories in the manufacture of bicycles:				
Under the British Preferential Tariff	20 % *ad valorem.*			
„ General Tariff	30 % *ad valorem.*			
(Customs Memo. No. 1646B, dated 11th August 1911.)				
Bicycle chain of steel, not detachable linked:				
Under the British Preferential Tariff	20 % *ad valorem.*			
„ Intermediate Tariff	27½ % *ad valorem.*			
„ General Tariff	30 % *ad valorem.*			
["Chain" is not free of duty, unless being "malleable sprocket chain or detachable link belting chain." (Appraisers' Bulletin, No. 374, dated 11th January 1910).]				
Engravers' plates, polished for engraving thereon:				
Under the British Preferential Tariff	15 % *ad valorem.*			
„ General Tariff	20 % *ad valorem.*			
Machine card clothing:				
Under the British Preferential Tariff	17½ % *ad valorem.*			
„ General Tariff	25 % *ad valorem.*			
Cut nails and spikes (ordinary builders'), also railroad spikes				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	2·80
„ General Tariff	„	0	2	0·67
Wire nails:				
Under the British Preferential Tariff	„	0	1	7·73
„ General Tariff	„	0	2	5·50
All other nails, brads, spikes, and tacks:				
Under the British Preferential Tariff	20 % *ad valorem.*			
„ General Tariff	35 % *ad valorem.*			
Screws, commonly called "wood screws," including lag or coach screws, plated or not, and machine or other screws:				
Under the British Preferential Tariff	22½ % *ad valorem.*			
„ General Tariff	35 % *ad valorem.*			
Lamp springs:				
Under the British Preferential Tariff	7½ % *ad valorem.*			
„ General Tariff	10 % *ad valorem.*			
Fittings for iron or steel pipes; also lamps, lanterns, gas, coal, oil, electric or other lighting fixtures or metal parts thereof:				
Under the British Preferential Tariff	20 % *ad valorem.*			
„ General Tariff	30 % *ad valorem.*			
Tanks for wagons, mounted on trucks or not:				
Under the British Preferential Tariff	20 % *ad valorem.*			
„ Intermediate Tariff	27½ % *ad valorem.*			
„ General Tariff	30 % *ad valorem.*			
(Appraisers' Bulletin No. 251, dated 22nd May 1907):				
Nuts; washers; rivets; bolts, with or without threads; nut, bolt, and hinge blanks; and T and strap hinges of all kinds, n.o.p.:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	1 and 10 % *ad val.* additional.
„ General Tariff	„	0	3	1 and 25 % *ad val.* additional.
Buckles and clasps (not being jewellery):				
Under the British Preferential Tariff	20 % *ad valorem.*			
„ Intermediate Tariff	27½ % *ad valorem.*			
„ General Tariff	30 % *ad valorem.*			

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Iron and steel manufactures—*cont.*

Hollow-ware, whether plain black or coated; safes, and doors for safes, and vaults; signs, framed or not, also letters and numerals:
- Under the British Preferential Tariff - - - 20 % *ad valorem.*
- „ General Tariff - - - - 30 % *ad valorem.*

Shovel and spade blanks, and iron or steel cut to shape for the same:
- Under the British Preferential Tariff - - - - 20 % *ad valorem.*
- „ General Tariff - - - - 32½ % *ad valorem.*

Agate, granite, or enamelled iron or steel ware, also skates of all kinds, and parts:
- Under the British Preferential Tariff - - - - 22½ % *ad valorem.*
- „ General Tariff - - - - 35 % *ad valorem.*

Gas meters and finished parts thereof; also metal parts of show cases:
- Under the British Preferential Tariff - - - - 22½ % *ad valorem.*
- „ General Tariff - - - - 35 % *ad valorem.*

Stove urns of metal, and dovetails, chaplets and hinges, tubes of tin, for use in the manufacture of stoves:
- Under the British Preferential Tariff - - - - 5 % *ad valorem.*
- „ General Tariff - - - - 10 % *ad valorem.*

Stoves of all kinds, for oil, spirits, gas, coal or wood; also wire bound wooden pipe when not for use in alluvial gold mining:
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - - 25 % *ad valorem.*

Heaters or furnaces combined with pipes and coils therein for hot water heating; also boilers for hot water and steam furnaces, and steam furnaces for heating:
- Under the British Preferential Tariff - - - - 15 % *ad valorem.*
- „ General Tariff - - - - 27½ % *ad valorem.*
- (Appraisers' Bulletin No. 262, dated 21st December 1907.)

Furnaces, hot air, for heating:
- Under the British Preferential Tariff - - - - 15 % *ad valorem.*
- „ General Tariff - - - - 25 % *ad valorem.*
- (Appraisers' Bulletin No. 262, dated 21st December 1907.)

Steel taps for use in hand or power machines:
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - 27½ % *ad valorem.*
- (Appraisers' Bulletin No. 289, dated 16th October 1908.)

Grates, iron, nickel-plated:
- Under the British Preferential Tariff - - - - 22½ % *ad valorem.*
- „ Intermediate Tariff - - - - 30 % *ad valorem.*
- „ General Tariff - - - 35 % *ad valorem.*
- (Appraisers' Bulletin No. 327, dated 19th August 1909.)

Grates, iron, not plated:
- Under the British Preferential Tariff - - - - 20 % *ad valorem.*
- „ Intermediate Tariff - - - - 27½ % *ad valorem.*
- „ General Tariff - - - - 30 % *ad valorem.*
- (Appraisers' Bulletin No. 327, dated 19th August 1909.)

Frames, not more than 10 inches in width, clasps and fasteners, adapted for use in the manufacture of purses and chatelaine bags or reticules:
- Under the British Preferential Tariff - - - 12½ % *ad valorem.*
- „ General Tariff - - - - 20 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Iron and steel manufactures—*cont.*	
Spectacle and eyeglass frames and metal parts thereof:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - -	20 % *ad valorem.*
Fish hooks for deep sea or lake fishing, not smaller in size than number 2·0, for use exclusively in the fisheries (not including hooks commonly used for sportsmen's purposes) - -	Free.
Other fish hooks, also trawling spoons, sinkers and swivels:	
Under the British Preferential Tariff - - - -	22½ % *ad valorem.*
„ General Tariff - - - -	35 % *ad valorem.*
Metal parts adapted for the manufacture of covered buttons:	
Under the British Preferential Tariff - - - -	12½ % *ad valorem.*
„ General Tariff - - - -	20 % *ad valorem.*
Shoe buttons; also metal parts of coffins and caskets:	
Under the British Preferential Tariff - - -	17½ % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Other buttons:	
Under the British Preferential Tariff - - -	22½ % *ad valorem.*
„ Intermediate Tariff - - - - -	30 % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
Ships and other vessels built in any *Foreign* country, if British registered since September 1st, 1902, on application for license to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof (as provided in Part XVI. of the Canada Shipping Act):	
Under the General Tariff - - - -	25 % *ad valorem.*
Equipments or any part thereof, including boats purchased or supplied in a foreign country, or the expenses of repairs made in a foreign country upon a vessel employed in the coasting trade of Canada, if arriving within one year after the repairs have been made or equipments purchased or supplied:	
(*a*) On the expenses of repairs - - - -	25 % *ad valorem.*
(*b*) On equipments, including boats - - - - (Act No. 19 of 1908.)	Same duty as on articles imported in the ordinary course.
Other vessels, dredges, and water borne craft, built outside of Canada, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade nor vessels in transit between Canada and places outside thereof) on the fair market value of the hull, rigging, machinery, boilers, furniture, and appurtenances thereof, on arrival in Canada:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
[Provided that regulations may be prescribed by the Minister of Customs for exemption from further duty after the duty specified in this item is once paid.]	
Needles for surgical use - - - - - -	Free.
Needles, other; also pins manufactured from wire (including safety pins, plated or not) (Appraisers' Bulletin No. 327, dated 19th August 1909):	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - -	27½ % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that this item is to include "knitting machine needles of all kinds."]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Iron and steel manufactures—*cont.*

Corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped:

Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

Hollow rectangular shapes of sheet steel (flanged), coated with aluminium and designed for use in the manufacture of bedsteads:

Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*

(Appraisers' Bulletin No. 303, dated 9th February 1909.)

All manufactures of iron or steel or of which iron and steel (or either) are the component materials of chief value, not otherwise provided for:

Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*

[*Note.*—A *drawback* of 99 % of the duty (not including special or dumping duty) is allowed on the following articles for home consumption:

(i) Rolled iron and steel, and pig-iron when used in the manufacture of mowing machines, reapers, harvesters, binders, and attachments for binders (*a*).

(ii) Steel under one-half inch in diameter or under one-half inch square, when used in the manufacture of locks and knobs.

(iii) Steel, cut to shape, when used in the manufacture of spoons.

(iv) Flat spring steel, steel billets, and steel axle bars, when used in the manufacture of springs and axles for vehicles other than railway or tramway vehicles.

(v) Spiral spring steel, when used in the manufacture of railway spiral springs.

(vi) Steel, when used in the manufacture of cutlery, files, augers, auger bits, bit braces, hammers axes, hatchets, scythes, reaping hooks, hoes, hay or straw knives, agricultural forks, hand rakes, skates, stove trimmings, bicycle chains, and windmills.

(vii) Rolled angles of iron or steel, nine and ten gauge, not over one and one-half inches wide, when used in the manufacture of bedsteads.

(viii) Rolled round wire rods in the coil, of iron or steel, not over ⅜-in. in diameter, when used in the manufacture of galvanized iron or steel wire, curved or not, numbers 9, 12 and 13 gauge, with variations from such gauges not exceeding $\frac{4}{1000}$ inch.

(*a*) It is provided under Acts Nos. 25 and 26 of 1914 that a drawback of duty, not exceeding 99 % of the duty paid, is allowed, under certain conditions, on imported *pig iron*, mixed with pig iron made in Canada, and used in the manufacture of the above-mentioned agricultural implements for home consumption, and also in the manufacture of goods for exportation, provided that the drawback may be computed on the total quantity of pig iron (including the pig iron made in Canada) entering into such goods.

The regulations are prescribed under Customs Memoranda Nos. 1808B and 1809B, dated 20th August 1914.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Iron and steel manufactures—*cont.*

(ix) Rolled hexagon iron or steel bars, when used in the manufacture of cold drawn or cold rolled iron or steel bars or turned and polished shafting.

(x) Articles, other than machinery, when entering into the cost of tin plate, terne plate, and black sheets of iron and steel, No. 14 gauge and thinner.

A *drawback* of 50 % of the duty (not including special or dumping duty) is allowed on the following articles:

(xi) Lap-welded tubing of iron or steel, not less than four inches in diameter, threaded and coupled or not, when used in casing water, oil, or natural gas wells or for the transmission of natural gas under high pressure from gas wells to points of distribution.

Provision is also made under an Order-in-Council, dated 7th November 1913, for the payment of drawback on:

(xii) Materials used in the construction of ships and vessels built in Canada and registered therein on and after 1st August 1913, viz.:

A drawback may be granted and paid by the Minister of Customs on materials used in the construction of ships and vessels built and registered in Canada, and built and exported from Canada under Governor's pass, for sale and registry in any other country, on iron-kneed ships or vessels classed as below stated at the rate of—

$1.15 per reg. gross ton,	classed	for	15	years.
85 cts.	"	"	9	"
75 cts.	"	"	7	"

and on all other vessels at the rate of

65 cts. per reg. gross ton.

The claimant for drawback, who must also be the builder of the ship or vessel, will be required to make a declaration in prescribed terms.

All applications for payment of drawback must be made within a period of 6 months from the date of registration of the vessel upon which the claim is made, otherwise the same will be rejected.

Drawbacks will be paid only on vessels which have within themselves the power of independent navigation, either by means of sails, steam or other motive power, except in respect of barges or scows built of iron or steel since 1st July 1911.]

NEWFOUNDLAND.

Iron and Steel:

Pig iron and old iron; including scrap iron and scrap steel, old and fit only to be remanufactured, being part of, or recovered from, any vessel wrecked in waters within the jurisdiction of Newfoundland - - - - - -	Free.
Nail strips, of iron or steel, to be used in the manufacture of cut nails in the Colony; also drill steel, when used for mining purposes only - - - - - -	Free.
Casings or copings and lockings for timber of dories - -	Free.
Boiler plates and ships' plates, when of or over ¼ inch in thickness; also plates of polished steel, for the use of engravers -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND—*cont.*

Iron and Steel—*cont.*	
Galvanised block straps, patent bushings for sheaves for blocks and galvanised sheaves for blocks, when imported by block-makers	Free.
Tins and other coverings with labels, when imported by manufacturers for their use in the manufacture of tobacco	Free.
Steel boxes and labels when imported by tea dealers to be used by them in packing tea in small packages	Free.
Materials (when the same cannot be made in the Colony), for the construction of pulp and paper mills, both for the original installation and further extension of the same, but not in substitution of old	Free.
Materials imported by manufacturers for the construction of such machinery as is at present admitted into the Colony free of duty [The free importation of such materials to be permitted subject to regulations to be made by the Governor in Council.]	Free.
Stoves and parts thereof, including gas or oil stoves and stove-plates	35 % *ad val.* (*a*)
All other plates, also bars (except for railways), bolts, sheets, strips, or pieces, of iron (including galvanized iron) or of mild steel	10 % *ad val.* (*a*)
Hoop iron or hoop steel, splayed, punched, or nosed, and cut in lengths not to exceed 68 ins., for use in the manufacture of herring barrels	Free.
All other hoop iron or steel strips, for hoop-making	5 % *ad val.* (*a*)
Forgings, of whatever shape or size, or in whatever stage of manufacture:	
Weighing under 5 cwts. and over 60 lbs.	30 % *ad val.* (*a*)
" 5 cwts. and over	10 % *ad val.* (*a*)
Bridges or parts thereof; structural work, columns, girders, shapes, or sections, including outside coverings for buildings, or steel or metal shingles and ceiling coverings	20 % *ad val.* (*a*)
All manufactures of galvanized sheet iron and sheet steel (not elsewhere specified)	45 % *ad val.* (*a*)
Canoes, ships' boats, skiffs, and open or decked pleasure sail boats of any material, boats or launches propelled by electricity or other mechanical power, and steam launches	35 % *ad val.* (*a*)
Galvanised iron bars and bolts, galvanized nails, pressed or wrought, spikes and windlasses, when imported for the construction of new ships	Free.
Ships and other vessels built in any British or foreign country which are to be continuously employed in connection with the trade or fisheries of the Colony	Free.
Other ships and vessels built in any foreign country, whether steam or sailing vessels, on the fair market value of the hull, rigging, boilers, steam engines, and other machinery, and all other appurtenances	5 % *ad val.* (*a*)
Wrought iron or other pipes used in transmitting steam, compressed air, or water through the underground or open pit workings, and from the point of accumulation to the point of exit	Free.
Wrought iron or steel boiler tubes (including flues and corrugated tubes for marine boilers), also wrought iron or steel tubing, plain or galvanized (whether threaded and coupled or not)	10 % *ad val.* (*a*)
Cast-iron pipes	35 % *ad val.* (*a*)

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND—*cont.*	£	s.	d.
Iron and Steel—*cont.*			
All other pipes and tubing, plain or galvanized, riveted, corrugated, or otherwise specially manufactured (whether threaded and coupled or not) - - - - -	20 % *ad val.* (*a*)		
Iron or steel fittings, for iron or steel pipes of every description -	30 % *ad val.* (*a*)		
Iron and steel fencing - - - - - -	40 % *ad val.* (*a*)		
Railway materials:			
Bars or rails of any form, whether punched or not; fish plates, switches, frogs, crossings, and intersections - -	30 % *ad val.* (*a*)		
Materials for fences, gates, and cattle guards - -	Free.		
Anchors, grapnels, coil chain, coil chain links, and chain shackles	10 % *ad val.* (*a*)		
Parts of carriages:			
Malleable seat iron and other malleable carriage parts; steel tires; carriage steps; also sleigh runners - - -	50 % *ad val.* (*a*)		
Bows for hoods, springs, axles, tacks, shaft and other clips, bolts, circles, stamp joints and off-sets, swing ends and swing hoods, swing rings and plates, spring shackles, felloe-plates, axle boxes, whip sockets and shaft tips - - -	30 % *ad val.* (*a*)		
Hoisting and hauling cables, used in lifting and transporting coal or ore from the working face to the point of shipment -	Free.		
Steel shafting, imported for use in steam vessels - - -	Free.		
All other steel shafting, turned, compressed, or polished, measuring:			
Less than 5 ins. in diameter - - -	30 % *ad val.* (*a*)		
More than 5 ins. in diameter - - -	10 % *ad val.* (*a*)		
Blocks for ships, and block sheaves:—			
Of galvanized iron - - - -	30 % *ad val.* (*a*)		
Of other iron or steel - - - -	40 % *ad val.* (*a*)		
Steel, known as "blister" steel, "chrome" steel, hard or cast steel; also spring steel for carriage springs - - -	30 % *ad val.* (*a*)		
Nails, tacks, brads, &c.:—			
Nails for use in the sheathing of vessels, under regulations laid down by the Governor in Council - - -	Free.		
Wrought nails, hand-made; pressed nails and pressed spikes of all kinds; brads used by broom makers for fastening wire; nails used by brush-makers in making brushes; horse-shoe nails; galvanized nails and spikes and sheathing nails not elsewhere specified - - - - *per lb.*	0	0	0·18(*a*)
Cut nails or spikes (ordinary builders'); wire nails of all kinds; and tacks of all descriptions, leathered or not, not elsewhere specified - - - - - - *per lb.*	0	0	0·49(*a*)
Shoe tacks, brads, sprigs, and shoe nails - - *per lb.*	0	0	0·25(*a*)
Tacks for carriages - - - - - -	30 % *ad val.* (*a*)		
All other tacks, leathered or not - - - *per lb.*	0	0	0·49(*a*)
All other nails, tacks, &c. - - - -	35 % *ad val.* (*a*)		
Screws of all kinds - - - - - -	35 % *ad val.* (*a*)		
Rivets and patent bushings for ships' blocks; boiler rivets, and coopers' or tinsmiths' rivets - - - - -	20 % *ad val.* (*a*)		
Nuts; washers; rivets not elsewhere specified; bolts with or without threads, nut-bolts and hinge blanks; signs and letters for signs; builders', cabinet-makers', upholsterers' and trunk-makers' hardware, including furniture springs, hinges, and locks; skates; scales, balances and weights; coal boxes, coal scoops and shovels; fire irons; also safes and doors for vaults	35 % *ad val.* (*a*)		

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND—*cont.*

Iron and Steel—*cont.*	£ s. d.
Parts of bicycles or tricycles; baths, tubs, and washstands; trunks and hat-boxes; curry cards and combs; office or store furniture of iron or steel, whether finished or in parts; show cases and metal parts thereof; magic-lanterns; also frames or other metal parts of eye-glasses or spectacles	40 % *ad val.* (*a*)
Needles for surgical use	Free.
„ other	25 % *ad val.* (*a*)
Fish-hooks (except for anglers, which are dutiable at the rate of 35 % *ad valorem*) (*a*)	10 % *ad val.* (*a*)
Wool cards	10 % *ad val.* (*a*)
Metal parts of coffins or caskets	20 % *ad val.* (*a*)
Findings for harness-making; findings for boots and shoes, viz, steel shanks, lasts, heel plates, crimp irons, eyelets and boot hooks; eyes for axes, hammers, picks, &c.; also buttons of all kinds	25 % *ad val.* (*a*)
Cans, imported in a manufactured state for putting up hermetically sealed goods (including the packages or cases in which the cans are imported)	40 % *ad val.* (*a*)
Cast iron hollow-ware, tinned, enamelled or not	35 % *ad val.* (*a*)
Tinware, plain, japanned, or lithographed	45 % *ad val.* (*a*)
Steel hollow-ware	45 % *ad val.* (*a*)
Lamps and chandeliers	Free.
All iron or steel, whether wholly or partly manufactured, not elsewhere specified	35 % *ad val.* (*a*)

BAHAMAS:

Dredges capable of being used for sponging	Prohibited.
Iron, old, only fit to be re-manufactured; iron and steel rails, sleepers, nails, and iron spikes and parts for railways or tramways; iron piles; stills; windlasses; capstans; railings for grave enclosures; also metal roofing, siding and ceiling	Free.
Nails, iron *Per* 100 *lbs.*	0 3 0
Nails, composition	10 % *ad valorem.*
Motor boats	5 % *ad val.* (*b*)
All other iron or steel and manufactures thereof	20 % *ad valorem.*

TURK'S AND CAICOS ISLANDS.

Telegraph and telephone fittings	Free.
Apparatus and appliances of all kinds for generating, storing, conducting, converting into power or light and measuring gas	Free.
Appliances for extinguishing fire	Free.
Bar or sheet iron	Free.
Rolling stock and parts thereof, rails, ties, and all materials and appliances used exclusively for construction, equipment, and operation of railways and tramways	Free.
Hulls and materials of vessels wrecked, derelict, stranded, or condemned	10 % *ad valorem.*
All other iron or steel and manufactures thereof	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.
(*b*) The maximum amount of duty in respect of each boat not to exceed 5*l.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

JAMAICA.	£ s. d.
Steel ingots	Free.
Iron, pig; all apparatus and appliances for generating, measuring, conducting, or storing gas or electricity; stills or parts thereof; pans for boiling sugar (of not less than 10 gallons capacity); truss hoops; parts of locomotives and of railway rolling stock; rails, ties, and all materials and appliances to be used exclusively for construction and equipment of railways and tramways	Free.
Iron, galvanized, for roofing, also screws, clout nails, rivets, washers, or bolts, specially manufactured for fastening such roofing; also iron ridging, continuous sheeting for guttering, gutters, brackets, and down pipes specially manufactured for use with iron and galvanised roofing	Free.
Wrought iron and steel work specially manufactured for construction of the framework of the walls, floors, roofs, partitions, and stairways of framed buildings—the panels of which are to be filled in with the brickwork, masonry, concrete, or similar non-metallic material; steel bars, expanded metal, wire cloth, and other steel material specially manufactured for re-inforcing concrete in building work	Free.
All other iron or steel and manufactures thereof	10 % *ad valorem.*
[*Note.*—A *drawback* equal to the duty paid is allowed on shipbuilding materials and accessories of all kinds on proof being given that the said articles have been used in the construction or repair of foreign-going vessels.]	

CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*

ST. LUCIA.		
Bridges, iron; steam boilers and pipes; tombstones and memorial tablets; spare parts of sewing machines; and printing press accessories		Free.
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including: cane shoots of metal, furnaces and firebars, water pipes, iron buildings and truss hoops		Free.
Materials and appliances imported exclusively for the construction, equipment, and operation of railways and tramways		Free.
Coal buckets for use in the conveyance of coals to and from ships		Free.
Iron and steel nails, spikes, rivets, and clinches:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 1 7
" General Tariff	"	0 2 0
Hulks		20 % *ad valorem.*
Metal gates:		
Under the British Preferential Tariff		12 % *ad valorem.*
" General Tariff		15 % *ad valorem.*
All other iron or steel and manufactures thereof		15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. VINCENT.

All necessary parts and fittings for machinery for the manufacture of agriculture produce for market, or for the manufacture of ice, including steam boilers and engines, tayches, sugar pans, and any other vessels to be used in such manufacture, and rails, wheels, axles, and trucks, when not imported for sale - - - - -	Free.
Parts and fittings for other machinery not imported for sale which the Governor-in-Council may consider to be likely to further the introduction of any new industry, or the improvement of any existing industry, and the admission of which without payment of duty is approved by the Governor-in-Council - - - -	Free.
Bridges of iron or wood, or of both combined; gas and water pipes and fittings for the same; iron and truss hoops; also tablets and railings for enclosing any tomb - -	Free.
Iron and steel nails, spikes, rivets, and clinches; metal gates:—	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
" General Tariff - - - -	12½ % *ad valorem.*
Caskets and casket hardware:	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
" General Tariff - - - -	12½ % *ad valorem.*
Part of *dutiable* classes of machinery, including parts of motor and other engines, and of agricultural implements:	
Under the British Preferential Tariff - -	10 % *ad valorem.*
" General Tariff - - -	12½ % *ad valorem.*
All other iron or steel and manufactures thereof - -	10 % *ad valorem.*

BARBADOS.

Old iron; packages in which goods are imported, except new trunks; hulls, boats, masts, spars, apparel, tackle, and furniture of ships which have been condemned on survey, and on which tonnage dues have been paid; also tombstones and all the appurtenances thereto specially imported for immediate erection and not for sale (on certificate of the person for whom imported) - - - -	Free.
Apparatus for various classes of machinery (for which *see* under "Machinery") - - - - - -	Free.
Rails, ironwork and materials for railways and tramways - (Acts Nos. 11 of 1908 and 12 of 1911.)	Free.
Lamps the property of the officers' and sergeants' mess of any of His Majesty's regiments arriving in the Colony, provided that should any of the lamps be sold or otherwise disposed of in the Colony the duty thereon shall be paid - -	Free.
Packages for the packing of butter, oleomargarine, and butterine by the "O.K. Manufacturing Company, Limited"; provided the packages have the name and trade mark (if any) of the company indelibly marked or impressed on them (Act No. 9 of 1902) - - -	Free.
Pipes, ironwork, meters and other machinery and fittings (except lamps and gas stoves) required in the reconstructing, repairing, making, maintaining and working of the undertaking of the Barbados Gas Co., Ltd., provided that none of such articles shall be sold for any purpose unless the duty thereon shall have been paid (Act No. 13 of 1911) - - - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BARBADOS—*cont.*	£ s. d.
Iron hoops, bars and rods - - - *Per* 100 *lbs.*	0 0 4
Iron and steel nails, spikes, rivets, and clinches :—	
Under the British Preferential Tariff - *Per* 100 *lbs.*	0 0 11
„ General Tariff - - - . „	0 1 2
Metal gates :—	
Under the British Preferential Tariff - - -	9 % *ad valorem.*
„ General Tariff - - - -	11¼ % *ad valorem.*
Caskets, and casket hardware :—	
Under the British Preferential Tariff - - -	9 % *ad valorem.*
„ General Tariff - - - -	11¼ % *ad valorem* .
All other iron or steel and manufactures thereof - -	10 % *ad valorem.*

GRENADA.	
Railings for graves; appliances for bee-keeping; implements for waterworks; and appliances considered by the Governor-in-Council to be useful for the development of local manufactures or products, or imported for the development or improvement of any business or manufacture or curing process carried on by or belonging to the importer -	Free.
Iron and steel nails, spikes, rivets and clinches:	
Under the British Preferential Tariff - -	8 % *ad valorem.*
„ General Tariff - - -	10 % *ad valorem.*
Metal gates:	
Under the British Preferential Tariff - - -	8 % *ad valorem.*
„ General Tariff - - - -	10 % *ad valorem.*
Caskets and casket hardware:	
Under the British Preferential Tariff - - -	8 % *ad valorem.*
„ General Tariff - - - -	10 % *ad valorem.*
New trunks and canisters - - - - -	10 % *ad valorem.*
All other iron or steel and manufactures thereof - -	10 % *ad valorem.*

VIRGIN ISLANDS.	
Water pipes; steam pipes; gas fixtures and pipes; hooks, staples, nails, and the like appliances for fastening wire fencing; bridges of iron; melting pots; rails, ties, and all materials and appliances for railways and tramways and nails for use on new boats - - - - -	Free.
All other iron or steel and manufactures thereof - -	10 % *ad valorem.*

ST. CHRISTOPHER—NEVIS.	
Steam pipes, boilers, boiler tubes, and fire bars for use in agriculture, irrigation or mining, and all necessary parts and appliances for the erection or repair of machinery, or for the communication of motive power thereto, when not imported for sale; also all and every kind or description of the parts of a machine and apparatus to be used in any manner whatsoever for, in, or towards the manufacture of sugar or rum, or the making ready for market of any of the products or by-products of the cotton plant, when not imported for sale - - - - - -	Free.
[The permission of the Treasurer is required for the sale or disposal of the above articles.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
ST. CHRISTOPHER—NEVIS—*cont.*	
Materials, appliances, and plant, and parts thereof, required to erect and enlarge or improve a factory wherein a multiple effect is installed - - - - -	Free.
Railings for graves - - - - - -	Free.
Iron and steel nails, spikes, rivets, and clinches; also metal gates, caskets, and casket hardware:—	
Under the British Preferential Tariff - - -	$8\frac{4}{7}$ % *ad valorem.*
„ General Tariff - - -	11 % *ad valorem.*
All other iron or steel and manufactures thereof - -	11 % *ad valorem.*
ANTIGUA.	
Materials and plant required to erect, enlarge, or improve a factory wherein a multiple effect is or is to be installed, provided that such materials are to form an integral part of such factory - - - - -	Free
Steam pipes, boiler tubes, and firebars; also all necessary parts for the repair of or for the communication of motive power to machinery used for agriculture, irrigation, mining, the manufacture of sugar or rum, the ginning or baling of cotton, the crushing of cotton seed, or the manufacture of cotton seed oil (when not imported for sale) - -	Free.
Railway and tramway rolling stock and material for permanent way - - - - -	Free.
Shipbuilding materials and accessories, when imported for the construction, equipment, or repair of a specific vessel above 5 tons burden, except rope and cordage - -	Free.
Iron and steel nails, spikes, rivets, and clinches; also metal gates, caskets, and casket hardware:—	
Under the British Preferential Tariff - - -	$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff - - - -	$13\frac{1}{3}$ % *ad valorem.*
All other iron or steel and manufactures thereof - -	$13\frac{1}{3}$ % *ad valorem.*
MONTSERRAT.	
Steam pipes, boiler tubes, fire bars, and apparatus for agriculture, irrigation or mining, and all necessary parts for the repair thereof, or for the communication of motive power thereto, when not imported for sale; railings for graves; shipbuilding materials and accessories of all kinds (except wire rope) when imported for the construction, equipment, or repair of a specific vessel or boat - -	Free.
Railway and tramway rolling stock and materials for permanent way - - - - - -	Free.
Iron and steel nails, spikes, rivets, and clinches; also metal gates, caskets, and casket hardware:	
Under the British Preferential Tariff - - -	$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff - - -	$13\frac{1}{3}$ % *ad valorem.*
All other iron or steel and manufactures thereof - -	$13\frac{1}{3}$ % *ad valorem.*
DOMINICA.	
Bridges of iron; steam pipes; water pipes; railings for graves; hooks, staples, nails, and similar appliances for fastening wire fencing; masts, spars, tackle, and furniture for vessels, boats, and lighters; rails, ties, and all materials and appliances for railways and tramways - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINICA—*cont.*

Parts and fittings of machinery imported by the Company called "Dominica Forests, Ltd." (Ordinance No. 3 of 1910) - -	Free to 1st Sept. 1919.
Parts and fittings of machinery and apparatus, and all materials imported by any contractor to the Government for use in the prosecution of any public work or undertaking contracted by him, if specially exempted in the conditions of his contract, and provided that the Colonial Engineer has certified in writing that such articles are necessary and proper for the work (Ordinance No. 10 of 1903) - - - - [A certificate must be furnished to the Treasurer specifying the particular purpose for which such goods have been imported.]	Free.
Iron and steel nails, spikes, rivets, and clinches; also metal gates, caskets and casket hardware:—	
Under the British Preferential Tariff - -	10 % *ad valorem.*
" General Tariff - - - - -	12½ % *ad valorem.*
All other iron or steel and manufactures thereof - -	12½ % *ad valorem.*

TRINIDAD AND TOBAGO.

Rails for tramways or railways on estates or mines if admitted as such by the Collector of Customs - - - -	Free.
Pipes, hydrants (and other waterworks and sewerage fittings not imported for sale) if admitted as such by the Collector of Customs - - - - - - -	Free.
Couplings for fire-engine hose - - - - -	Free.
Ships, boats, and launches - - - - -	Free.
Pans, tayches, tanks, and other vessels to be used in the manufacture of produce - - - - - -	Free.
Pipes to be used for the sinking of oil and artesian wells, and tanks for containing petroleum if admitted as such by the Collector of Customs - - - - - -	Free.
Parts of certain specified classes of machinery when not imported for sale if admitted as such by the Collector of Customs (*see under* "Machinery") - - - - - -	Free.
Iron and steel nails, spikes, rivets, and clinches; also metal gates, caskets and casket hardware:—	
Under the British Preferential Tariff - - -	8 % *ad valorem.*
" General Tariff - - - - -	10 % *ad valorem.*
All other iron or steel and manufactures thereof - - -	10 % *ad valorem*

BERMUDA.

Tubes in which carbonic acid gas is imported - - -	Free.
Plant, vessels, materials, &c., imported by any contractor or other person for surveying or improving channels or harbours under contract or agreement with the Government of the Bermuda Islands - - - - - - - - -	Free.
Vessels built out of the Bermuda Islands and subsequently sold in these Islands, and their appurtenances for the time being forming part of such vessels - - - -	Free.
All other iron or steel and manufactures thereof - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH HONDURAS.

Iron framework and girders for iron buildings; iron framework and girders (including bolts, nuts, and rivets) for iron bridges; appliances and parts thereof for fire engines and extinguishers; pipes, and fittings for agricultural, electrical, mining, marine, or manufacturing machinery; pans and teaches for boiling sugar or chicle; plant or materials for railways, tramways, electric lighting (except shades, electroliers, standards, and pendants) telegraphs and telephones, gasworks, and saw mills; parts of barrels or casks (including hoops and rivets); water tanks of iron (including plates and bolts); vats and parts thereof (including hoops, rivets, and patent lugs); parts of carts and wagons, to be used for agricultural purposes; trucks, carts, and wagons for mahogany and logwood works, or parts thereof, including draught and lashing chains, rafting chains, and iron dogs for timber rafts; pumps and other apparatus or parts thereof, and pipes and fittings for raising water; and vessels, boats, and launches of all kinds - - -	Free.
Wire gauze for screening purposes - - - -	Free.
All other iron or steel and manufactures thereof - -	$12\frac{1}{2}$ % *ad valorem.*

BRITISH GUIANA.

Old iron for transhipment - - - - -	Free.
Pipes to be used exclusively for the sinking of artesian wells -	Free.
Machinery, accessories, and other appliances or apparatus which are intended:	
(i) For industrial or commercial purposes, viz., cane carrier, lifter and elevator chains, iron bridges, iron cane punts (*a*), grating bars, and steam fittings of every description	
(ii) For use in cyaniding and industrial purposes, viz., tanks passed as such by the Comptroller of Customs -	
(iii) For use in electric street lighting and locomotion, viz.: motors and their parts, controllers and their parts, rheostats and rails and their appendages - -	
(iv) For use in mining, viz.: trucks and rails, wire cables, wheels and pulleys, ore buckets, battery perforated metal screens, belt conveyors, automatic samplers, amalgamated plates, pipes, and drill steel - - -	Free.
(v) For the construction of steamboats and barges, viz.: angles, plates, and other materials - - -	
(vi) For the construction of gasworks, viz., gasometers, pipes, and retorts - - - - -	
(vii) For use exclusively in the manufacture of sugar or for the storage or supply of water, viz., pans, tanks, teaches, and other vessels - - - - -	
(viii) For use exclusively in connection with any machinery exempted from duty - - - -	
(ix) Apparatus and appliances to be used exclusively in the distillation of rum - - - -	
Steam boilers of every description, and steam boiler plates, fittings, mountings, tubes and lagging - - - -	Free.
Iron work for construction of the Roman Catholic Cathedral, Georgetown, under certain prescribed conditions - - -	Free.

(*a*) These are iron barges or lighters which are used on sugar estates for conveying the canes from the fields to the factory by means of canals.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH GUIANA—*cont.*		£ s. d.
Implements for use in connection with electric lighting when imported by the Mayor and Town Council of Georgetown or of New Amsterdam for lighting any street or place belonging to them or subject to their control		Free.
Launches and steamers of all kinds; fire extinguishers, couplings for fire hose		Free.
Steam and other vessels, rails, and such other material and appliances (not otherwise exempted), as the Governor in Council considers necessary for the construction and maintenance of the railway between the Demerara River and Essequebo River, in terms of the contract of the 11th December 1893, made between the Sproston Dock and Foundry Company and the Government of the Colony		Free.
Locks and sluices for sea defences, water supply, or drainage of land		Free.
Telegraph materials imported by telegraph companies and necessary for the construction and use of their works, offices, and stations in the Colony		Free.
Telephones and materials necessary for the construction of telephones		Free.
All materials for use in railways or other special works which, in the opinion of the Governor-in-Council may be useful in the development of the resources of the Colony		Free.
Chimneys or smoke stacks imported exclusively for use in connection with any machinery exempted from duty		Free.
Buckets, pails, or tubs of metal	*Per doz.*	0 2 1 (*a*)
Bolts, chains, and nuts	*Per cwt.*	0 1 8 (*a*)
Galvanized, in bars, rods, sheets, or corrugated	*Per cwt.*	0 2 1 (*a*)
Black, in bars, rods, sheets, or plates, other than boiler plates	*Per cwt.*	0 1 8 (*a*)
Hoops	,,	0 0 7½ (*a*)
Nails and spikes:—		
Under the British Preferential Tariff	,,	0 1 0½ (*a*)
,, General Tariff	,,	0 1 2 (*a*)
Rivets and clinches and metal gates:—		
Under the British Preferential Tariff		12 % *ad val.* (*b*)
,, General Tariff		15 % *ad val.* (*b*)
Caskets and casket hardware:—		
Under the British Preferential Tariff		12 % *ad val.* (*b*)
,, General Tariff		15 % *ad val.* (*b*)
All other iron or steel and manufactures thereof (including trunks or canisters in which goods are imported, but excluding drums containing sulphuric acid which are free)		15 % *ad val.* (*b*)

GIBRALTAR.

All kinds		Free.

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[*See also under* Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
MALTA.		
All kinds		Free
CYPRUS.		
Pig iron (Order in-Council No. 431, dated 5th June 1907)		Free.
Street lamps and their fittings imported by municipal councils to be used in the lighting of streets within the municipal limits, and duly certified as so imported by the president and by the cashier of any municipal council		Free
Hoops used in the construction of casks; anchors and chains (ships'); memorial tablets; also parts of machinery, with their fittings, connections, and gearing		Free.
Parts of motor cars, and their fittings and gearing (Order-in-Council No 540 of 1915).		Free to 31st Oct 1915.
Iron bars, joists, rods, plates, sheets, and bundles	*Per ton*	0 13 6
Iron piping of all kinds imported for the purpose of being used in the construction of any work of public utility by or on behalf of any public, municipal, or local body or authority, (Order in-Council of 25th October 1904)		Free.
Other iron piping		
Wrought	*Per* 100 *okes*	0 2 2¾
Cast	,,	0 1 9⅛
Iron nails	,,	0 2 2¼
Steel, unwrought	,,	0 3 1½
Hardware		10 % *ad valorem.*
All other iron or steel and manufactures thereof		10 % *ad valorem.*

[An *oke* = 2·8 *lbs.*]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—

BRASS AND COPPER.

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
Pieces of metal resembling in shape and size, and stamped either on the obverse or reverse in imitation of sovereigns and half-sovereigns		Prohibited.
Memorials of a public character intended to be put up in a public place, including the materials used, or to be used, in their construction, whether worked or not		Free
Current coin of the Government of India; also antique coins and medals		Free.
Brass, patent or yellow metal, viz. —sheets, weighing 1 lb or above per sq. ft and sheathing, braziers' and plates; also old metal		5 % (a)
Brass:—		
Printers' rules		Free.
All other kinds of brass		5 % *ad valorem*
Copper:—		
Braziers', sheets, plates and sheathing; old; pigs, tiles, ingots, cakes, bricks, and slabs; China, white, copperware; foil or dánkpana, white or coloured (10 to 11 in. × 4 to 5 in.)		5 % (a)
All other kinds of copper		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
[Copper or bronze coins may not be imported into the Straits Settlements above $5 in value.]		
CEYLON.		
Memorial tablets		Free.
Brass:—		
Scrap		Free
Sheets and ingots, and unwrought brass; also printing materials		Free.
		Rupees cts.
Blocks, bars, wire, and tubes	*Per cwt*	3 00
Other brassware	„	5 00
Copper:—		
Coin		Free.
Sheets and ingots of copper or yellow metal, and unwrought copper		Free.
		Rupees. cts.
Bars, bolts, plates. nails, tacks, wire and tubes	*Per cwt.*	3 00
Other copper ware	„	5 00
MAURITIUS.		
Medals offered by any Government or scientific body		Free.
Brassware		15 % *ad valorem.*
Copper:—		
Copper, on which duty has been paid on importation, stripped off vessels		Free.
Coin		Free.
		Rupees. cts.
Old	*Per cwt.*	2 02
Sheets, bars, bolts, nails, nuts, pipes, rivets, and washers (red)	„	6 10
Sheets, bars, bolts, nails, nuts, pipes, rivets, and washers (yellow)	„	3 05
All other copper wares		12 % *ad valorem.*

(a) For fixed tariff valuations on which duties are levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
SEYCHELLES.	
Coins not prohibited by law - - - - -	Free.
All other brass and copper wares - - - -	12½ % *ad valorem.*
HONG KONG.	
Copper or bronze coins (other than those specified in an Order in Council of 2nd February 1895, and also other than Chinese cash) (Ordinance No. 11 of 1912) - - - - -	Prohibited.
All other brass and copper wares - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Brass:—	
Scrap (*a*), angle, tee, bars, rod (plain), blocks, plate (plain), sheets (plain), pipes (plain), tubes (plain), and strips; also type-high borders, 12 inches long, of solid brass, for bookbinding -	Free.
Strips, ¾-in. wide, with holes punched along the centre at ¼-in. intervals, and polished on one side, for use in the manufacture of brushware - - - - - - - - (Byelaw No. 286 dated 18th November, 1913).	Free.
Copper:—	
Strips, scrap (*a*), angle, tee, bars, rod (plain), blocks, plates (plain), sheets (plain), pipes (plain), tubes (plain) - - -	Free.
Bronze yellow and Britannia metal in pigs, ingots, scrap (*a*), blocks, bars, rods (plain), strips, sheets (plain), plates (plain), pipes (plain), and tubes (plain) - - - - - - -	Free.
Minor articles for use in the manufacture of articles within the Commonwealth—	
For *buttons*, viz., polished sheet brass, provided security be given by the owner that it will be used for that purpose only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs - -	Free.
For *carriage lamps*, viz., sheets, copper, silver plated by rolling process, provided security be given by the owner that they will be used for that purpose only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs - - - - - -	Free.
For *showstands and window fittings*, viz., unpolished brass-cased rodding - - - - - -	Free.
For *parasols, sunshades, and umbrellas*, viz., caps, cups, ferrules, mounts, rings, runners, tips and pins - - - -	Free.
For *other minor articles* (*see* under "Iron and Steel," "Apparel," "Boots and Shoes," and "Carriages, &c."). [*Note.*—The By-laws providing for the free importation of "minor articles" do not, in all cases, specify the metal of which such articles are composed. Such articles have been classed under the heading of "Iron and Steel" in order to avoid repetition in this Return.]	
Coins, old; bifurcated rivets; also eyelets and eyelet studs - -	Free.
Screws for wood - - - - - - -	Free.
Screws with nuts or for use with nuts; engineers' set screws; brake and plough screws; music stool, table, roofing, and spiral screws:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*

(*a*) Articles made of brass, copper, bronze or yellow metal, when imported in a condition in which they are unfit for use, except as scrap, may be delivered as scrap. The articles are to be broken up under Departmental supervision at the importer's expense, the cost of supervision also being borne by the importer. (Minister's Order No. 1064 of 25th August 1908.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
All other screws (including sash screws and attachments); screw hooks, eyes, and rings; knobs, keys, escutcheons and window and transome catches; chain, not made into serviceable articles; machine belt fasteners; saddlers' tacks (not cut) and nails; copper washers and rivets; leaf and foil; prepared plates for engravers and lithographers, also casement fasteners (Supplement No. 2 to the Customs Tariff Guide):	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
Channel brass:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
(Supplement No. 13 to the Customs Tariff Guide).	
Pins, viz.:	
Gimp, solid headed short toilet, plain safety, hair pins; also hooks and eyes for apparel and crochet hooks:	
When in fancy boxes:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
When not in fancy boxes:	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
Brass rules, known as French dashes (printers' materials):	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
(Customs Tariff Guide.)	
Picture nails and all other nails, not elsewhere included; also brads:	
Under the British Preferential Tariff	*Per cwt.* 0 5 0
„ General Tariff	„ 0 5 6
Brass picture rod brackets (in form like a screw hook):	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
(Customs Tariff Guide.)	
Locks:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Rivets and washers, not elsewhere included:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Undertakers' requisites	25 % *ad valorem.*
Plates, sheets, pipes, tubes and rods plated, polished or decorated	15 % *ad valorem.*
Miners' safety lamps	Free.
Primus and other similar heating lamps	20 % *ad valorem.*
Other lamps and lampware:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Electrical and gas appliances, viz., electroliers, gasoliers, chandeliers, pendants, and brackets:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Gas meters:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Parts of gas meters, as prescribed by Departmental By-laws:	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
(For By-Laws, *see* under "Iron and Steel.")	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
Brass and Copper—*continued.*

[*See also under* Wire.]

Tariff Classification and Tariff Rates of Duty.	
Commonwealth of Australia—*cont.*	
All other gas appliances:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	17½ % *ad valorem.*
Brasswork, bronzework and gunmetal work for general engineering and plumbing and other trades:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Chemical, analytical and assay scales, including weights; also precision and physical balances	Free.
Other scales and weights, including chemists' counter scales, spring balances, and weights	20 % *ad valorem.*
Gongs, metal, or principally of metal:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem*
(Customs Tariff Guide.)	
Brass stair rods and clips for same:	
Under the British Preferential Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
(Customs Tariff Guide and Supplement No. 8 thereto.)	
Photograph frames, stands for pictures, and picture frames, on pictures or otherwise, of any material:	
Under the British Preferential Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
All other brass and copper wares:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on gas-meter parts manufactured into gas meters, and pocket brasses used for billiard tables, within the Commonwealth, under certain regulations, on the exportation of such gas meters and billiard tables.]	
Territory of Papua.	
Copper—sheet, plain, rods, tacks, nails; brass nails and screws; and old metals	Free.
Yellow metal for sheathing	Free.
Bronze coin	Free.
Hardware and hollow-ware	10 % *ad valorem.*
Dominion of New Zealand.	
Copper and brass in pigs, bars, or sheets; perforated copper sheets (Minister's Order No. 880, dated 3rd August 1908); tubing and stamped work in the rough, copper, brass, and composition rod, bolt, sheathing, and nails; copper plates for photo-lithography; brass springs for agricultural machinery; fittings for perambulators or similar vehicles; runners, caps, ferrules, cups, and tips for umbrellas; mountings, step treads, and hinges for carriages; carts, &c., motor cars or vehicles, and railway cars or wagons; also fittings (except steps, lamp and dash irons, seat rails, and fifth wheels) for the manufacture of similar vehicles other than motor bicycles or railway or tramway cars or wagons; fittings for trunks, portmanteaus, travelling bags, leggings, bags, and satchels; rivets and washers; eyelets; bellows-nails; metal articles required to repair or complete riding or driving harness; brace mountings; tailors' buckles; buttons; pins; old coins; tubes in the rough having a slit through their whole length, suited for the manufacture of fenders, bedsteads, gates, &c.; tacks and nails, 1 inch and under; and gauze	Free.
Brass sheets, tinned on one side; also copper sheets, plain or hammered, oxydised and lacquered, for the manufacture of kerbs and fenders (Minister's Order No. 1081, dated 6th May 1914.)	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
DOMINION OF NEW ZEALAND—*cont.*				
Brass stamped lacquered husks for the manufacture of gasoliers, brackets, &c. (Minister's Order No. 852, dated 14th October 1907)		Free.		
Brass unions specially suited for water-meters, when imported attached thereto (Minister's Order No. 893, dated 19th December 1908)		Free.		
Brass table screws and brackets, specially made for ship's use (Minister's Order No. 892, dated 2nd November 1908)		Free.		
Brass beading in 12 ft. lengths or over, for making step-plates for motor cars (Minister's Order No. 900, dated 2nd March 1909)		Free.		
Stamped or blocked copper, planished or unplanished, and other tinsmiths' fittings		Free.		
Grindery, viz., copper toes, and brass and copper cut bills; brass rivets, eyelets, hook eyelets, and eyelet rings		Free.		
Brass ventilators, specially suited for ships (Minister's Order, No. 931, dated 1st August 1910)		Free.		
Couplings for fire hose; also firemen's helmets:				
If the produce of some part of the British Dominions		Free.		
Otherwise		10 % *ad valorem.*		
Brass rods, polished, and brass tubing in the rough, bent:				
If the produce of some part of the British Dominions		20 % *ad valorem.*		
Otherwise		30 % *ad valorem.*		
(Minister's Orders, Nos. 888 and 904, dated 5th October 1908, and 3rd May 1909 respectively.)				
Brass fasteners for kits or clothes bags:				
If the produce of some part of the British Dominions		20 % *ad valorem.*		
Otherwise		30 % *ad valorem.*		
(Minister's Order No. 900, dated 2nd March 1909.)				
Brass tubing, tinned, suitable for the manufacture of milking machines (Minister's Order, No. 1013, dated 6th August 1912.)		Free.		
Brass tubing, polished and plated, for manufacture of milking machines:				
If the produce of some part of the British Dominions		20 % *ad valorem.*		
Otherwise		30 % *ad valorem.*		
(Minister's Order, No. 1023, dated 4th December 1912.)				
Cartridge cases:				
If the produce of some part of the British Dominions	*Per* 100	0	1	3
Otherwise	,,	0	1	10½
Composition piping:				
If the produce of some part of the British Dominions	*Per cwt.*	0	3	6
Otherwise	,,	0	4	2⅔
Japanned and lacquered metal ware:				
If the produce of some part of the British Dominions		25 % *ad valorem.*		
Otherwise		37½ % *ad valorem.*		
Hardware, ironmongery, and hollow-ware:				
If the produce of some part of the British Dominions		20 % *ad valorem.*		
Otherwise		30 % *ad valorem.*		
Garden syringes:				
If the produce of some part of the British Dominions		20 % *ad valorem.*		
Otherwise		30 % *ad valorem.*		
(Minister's Order No. 852, dated 14th October 1907.)				
Acetylene gas generators and pumps for motor vehicles:				
If the produce of some part of the British Dominions		20 % *ad valorem*		
Otherwise		30 % *ad valorem.*		
(Minister's Order No. 852, dated 14th October 1907.)				
All other manufactures of brass and copper:				
If the produce of some part of the British Dominions		20 % *ad valorem.*		
Otherwise		30 % *ad valorem.*		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
FIJI.	
Coin of the realm	Free.
Other kinds of coin	12½ % *ad valorem*
Nails and tacks:	
Copper and Muntz metal	12½ % *ad valorem.*
Other kinds *Per cwt.*	0 3 0
All other brass and copper wares	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Band instruments and stands, the *bonâ fide* property of any military, naval, or any Union or Colonial corps, and not the property of individuals; church decorations, band instruments, lecterns, bells, &c., imported by or for presentation to any religious body; presentation medals, bearing engraved or otherwise indelibly marked on them the occasion or purpose for which presented; also coin	Free.
Brass, copper and composition metal, plain or perforated sheets, but otherwise unmanufactured; metal, in bars, blocks, ingots, and pigs; bolts, nuts, rivets, screws, nails, washers; brass tips and caps for boots and shoes; boiler tubes; apparatus and appliances (not including material) for manufacturing, mining, bookbinding, printing and other industrial purposes; apparatus and appliances used in connection with the generation, storage, transmission, distribution of and lighting by, gas or electric power (excluding electroliers, hand-lamps or fancy fittings); pipes, piping, and tubes for gas, steam, water supply or pumping, including cocks, meters and taps (but not including downpiping and guttering; acetylene gas lamps (metal parts for the manufacture of); saddlery and harness furniture; sprayers and sprinklers and other apparatus for the prevention or the destruction of pests or diseases in stock, plants or trees:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
All other brass and copper wares:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
RHODESIA.	
Band instruments, the *bonâ fide* property of any military, naval or volunteer corps, and not the property of individuals; church decorations, viz., lecterns, bells, &c.; presentation medals, bearing engraved or otherwise indelibly marked on them the occasion or purpose for which presented; also coin	Free.
Brass and copper and composition metal, in bars, ingots, plates, and sheets, plain, including perforated, but otherwise unmanufactured; boiler tubes; apparatus and appliances (not including material) for manufacturing, mining, bookbinding, printing and other industrial purposes; pipes, piping, and tubes for gas, steam, water supply or pumping, including cocks, meters and taps (but not including downpiping or guttering).	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
RHODESIA—*continued.*	
Apparatus and appliances used in connection with the generation, storage, transmission, distribution of and lighting by, gas or electric power (excluding electroliers, handlamps or fancy fittings) :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating Briish Possessions -	Free.
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Bolts, nuts, rivets, screws, rails, and washers ; also brass tips and caps for boots and shoes :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
All other brass and copper wares :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
Currrent coin of the realm - - - - - - -	Free.
Medals imported for presentation as prizes at exhibitions, shows, or other public competitions, under certain prescribed conditions -	Free.
Memorial brasses - - - - - - -	Free.
All other brass and copper wares - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Coins admitted to circulation in the Protectorate - - -	Free.
Medals imported for presentation or presented as prizes at examinations, exhibitions, shows, or other public competitions, under certain prescribed conditions - - - - -	Free.
Memorial brasses - - - - - -	Free.
All other brass and copper wares - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Coins admitted to circulation in the Protectorate - - -	Free.
Medals imported for presentation or presented as prizes at examinations, exhibitions, shows, or other public competitions, under certain prescribed conditions - - - - -	Free.
Memorial brasses - - - - - -	Free.
All other brass and copper wares - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
Brass and Copper—*continued.*

[*See also under* Wire.]

Tariff Classification and Tariff Rates of Duty.	
Somaliland Protectorate.	
Specie	Free.
All other brass and copper wares:	
If imported into Zeyla	5 % *ad valorem.*
„ „ other Protectorate ports	7 % *ad valorem.*
St. Helena.	
All kinds	Free.
Nigeria.	
Distilling apparatus imported into Southern Nigeria unless the approval of the Governor-in-Council shall have first been obtained	Prohibited.
Hardware	10 % *ad valorem.*
All other brass and copper wares	Free.
[*Note.*—The importation into *Southern* Nigeria of manillas or brass rods or rods of copper or of any other metal or alloy, except in conformity with the "Currency Proclamation, 1911," is prohibited. In *Northern* Nigeria, the Governor is also empowered to prohibit the importation of all coins or forms of native currency.]	
Gold Coast.	
If imported into the West of the Volta:	
Fittings for vessels, provided they are imported with such vessels	Free.
Coins, whether British or other, which are legally current in the Colony and French coins of five francs denominational value; also memorial tablets	Free.
All other brass and copper wares	10 % *ad valorem.*
If imported into the East of the Volta:	
Lamps, bells, scales, chains, trays, and buttons	Free.
Coins, whether British or other, which are legally current in the Colony	Free.
All other brass and copper wares	4 % *ad valorem.*
Sierra Leone.	
Coin and memorial tablets	Free.
All other brass and copper wares	10 % *ad valorem.*
Gambia.	
Coin, current in the Colony; also parts of steam engines	Free.
All other brass and copper wares	5 % *ad valorem.*
Dominion of Canada.	
Brass and copper:	
Metallic trading checks in circular form	Prohibited.
Old, scrap, or in blocks, ingots or pigs; copper in bars and rods in coil or otherwise, not less than six feet in length, unwrought; copper in strips, sheets or plates not polished, planished or coated; brass or copper tubing in lengths of not less than six feet and not polished, bent or otherwise wrought	Free.
Copper plates, plated or not, for use in mining, or metallurgical operations	Free.
Copper rollers adapted for use in calico printing	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£	s.	d.
DOMINION OF CANADA—*cont.*			
Copper matte:			
Under the British Preferential Tariff - - -	15 % *ad valorem.*		
„ Intermediate Tariff - - - - }	17½ % *ad valorem.*		
„ General Tariff - - - - - }			
(Appraisers' Bulletin No. 327, dated 19th August 1909)			
Brass bars, including angles and channels in length not less than 6 feet, and not further manufactured than as drawn - -	Free.		
(Appraisers' Bulletin No. 613, dated 11th February 1913)			
Brass in bars and rods, in coil or otherwise, not less than 6 feet in length, and brass in strips, sheets or plates, not polished, planished or coated:			
Under the British Preferential Tariff - -	5 % *ad valorem.*		
„ General Tariff - - - - - -	10 % *ad valorem.*		
Copper shells or matrices for stereotypes, electrotypes, and celluloids of newspaper columns in any language other than French and English and of books (whether wholly or in part metal) -	Free.		
Copper shells or matrices for stereotypes, electrotypes and celluloids, for almanacs, calendars, illustrated pamphlets, newspaper or other advertisement:			
Under the British Preferential Tariff - - *Per sq. in.*	0	0	0·49
„ General Tariff - - - - „	0	0	0·74
Copper shells for other stereotypes, electrotypes, and celluloids:			
Under the British Preferential Tariff - - *Per sq. in.*	0	0	0·06
„ General Tariff - - - - „	0	0	0·06
Matrices for stereotypes, &c., mentioned in the preceding item:			
Under the British Preferential Tariff - - *Per sq. in.*	0	0	0·25
„ General Tariff - - - „	0	0	0·25
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that "matrices" used to produce one sheet of illustrated matter in different colours (as many matrices being required as there are different colours) are dutiable according to the surface measurement of the respective sheets of matrices.]			
Commutator bars of copper cut to form for electrical apparatus:			
Under the British Preferential Tariff - - -	15 % *ad valorem.*		
„ Intermediate Tariff - - - -	25 % *ad valorem.*		
„ General Tariff - - -	27½ % *ad valorem.*		
(Appraisers' Bulletin No. 319, dated 13th July 1909)			
Brass cups, being rough blanks, for the manufacture of paper shells or cartridges, imported by manufacturers for use in the manufacture of such articles in their own factories exclusively - - - - - -	Free.		
Brass caps, adapted for use in the manufacture of electric batteries - - - - - -	Free.		
Brass trimmings not polished, lacquered, or otherwise manufactured, when imported by manufacturers of iron or brass bedsteads, for use exclusively in the manufacture of such articles in their own factories; also brass-cased rods and brass trimmings when imported by manufacturers of carriage rails for use in the manufacture of such articles - -	Free.		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Brass manufactures which at the time of their importation are of a class or kind *not* manufactured in Canada, when imported for use in the construction or equipment of ships or vessels, under regulations prescribed by the Minister of Customs - -	Free.
Glove fasteners; shoe eyelets; corset eyelets; shoe eyelet-hooks; also shoe-lace wire fasteners - - - -	Free.
Ribs, runners, rings, caps, notches, ferrules, and mounts, imported by manufacturers of umbrellas, parasols, and sun-shades, for use exclusively in their own factories - - - -	Free.
Screws, pins, hooks, brackets, flange plates and flanges, when imported by manufacturers of piano keys, actions, hammers, base dampers and organ keys, for use exclusively in the manufacture of such articles in their own factories - -	Free.
Tagging metal, plain, japanned or coated, in coils, not over one and a half inch in width, imported by manufacturers of shoe and corset laces for use in their factories - - -	Free.
Yellow metal in bolts, bars, and sheets for use in the construction or repair of vessels - - - -	Free.
Special parts of brass in the rough, when imported by manufacturers of cameras or kodaks, for the manufacture of such articles:	
Under the British Preferential Tariff - - -	5 % *ad valorem.*
„ General Tariff - - -	7½ % *ad valorem.*
(Customs Memo. No. 1446B, dated 27th Nov. 1907.)	
Composition metal in bars, ingots, or cores for the manufacture of watch cases and jewellery:	
Under the British Preferential Tariff - - -	5 % *ad valorem.*
„ General Tariff - - -	10 % *ad valorem.*
Composition nails and spikes and sheathing nails:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - -	15 % *ad valorem.*
Brass and copper nails, tacks, rivets, burrs, or washers:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ Intermediate Tariff - - -	27½ % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Buckles and clasps (not being jewellery):	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - -	27½ % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
Frames not more than ten inches in width, clasps and fasteners, adapted for use in the manufacture of purses, and chatelaine bags or reticules:	
Under the British Preferential Tariff - - -	12½ % *ad valorem*
„ General Tariff - - - -	20 % *ad valorem.*
Parts of coffins and caskets:	
Under the British Preferential Tariff - - -	17½ % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
Bells, when imported for use of churches only - - -	Free.
Other bells and gongs:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - -	27½ % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Patterns of brass (not being models); lamps, lanterns, chandeliers, burners, collars, galleries, shade holders and electric and other lighting fixtures; scales and balances; signs, framed or not, also letters and numerals:

Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem*

Furniture in parts or finished; cornice poles; also picture frames and photograph frames of any material:

Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*

Water meters composed wholly or in chief value of brass or bronze:

Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*

(Appraiser's Bulletin No. 498, dated 22nd November 1911.)

Parts of show cases; bird cages; finished parts of gas meters; also screws:

Under the British Preferential Tariff	22½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

Finished parts of braces and suspenders:

Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

Buttons of all kinds, covered or not, including recognition buttons and cuff or collar buttons:

Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

Brass sheets, polished, and brass weather stripping:—

Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*

(Appraisers' Bulletin No. 630, dated 31st December 1912.)

All other manufactures of brass and copper:

Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*

NEWFOUNDLAND.

Copper and composition metal and nails for sheathing the bottoms of vessels, under regulations laid down by the Governor in Council; old copper and old composition metal; also copper to be used in the manufacture of copper paint	Free.
Copper shells for stereotypes, electrotypes, and celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other similar work, whether for commercial, trade, or other purposes	Free.
Brass nail strips for use in the manufacture of cut nails in the Colony	Free.
Coin; medals imported by schools and associations as prizes; bells, chandeliers, lamps, and other articles imported for religious worship, and solely for use in churches or chapels; also musical instruments for the use of Boys' Brigades or the Salvation Army	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
Brass and Copper—*continued.*

[*See also under* Wire.]

Tariff Classification and Tariff Rates of Duty.

Newfoundland—*cont.*	
Phosphor bronze in blocks, bars, plates, and sheets	10 % *ad val.* (*a*)
Composition metal for use in the manufacture of jewellery or plated-ware; metal parts of coffins or of caskets; boiler rivets, coopers' and tinsmiths' rivets, also rivets and patent bushings for ships' blocks	20 % *ad val.* (*a*)
Buttons and pins; eyelets and hooks for boots and shoes; findings for harness-making; also propellers and parts of machinery for use in ships	25 % *ad val.* (*a*)
Shaft tips and whip sockets for carriages, carts, &c.	30 % *ad val.* (*a*)
Builders', cabinet makers', upholsterers', and trunk-makers' hardware, including furniture springs, hinges and locks; fire-irons; scales, balances and weights; brass and copper nails, tacks, rivets, burrs or washers; brass pumps; garden or lawn sprinklers; bells; lamps and chandeliers; screws; also buckles	35 % *ad val.* (*a*)
Blocks and block sheaves for ships; parts of house, office, cabinet, or store furniture; window cornices and cornice poles; also metal parts of show cases	40 % *ad val.* (*a*)
Manufactures of German silver, not plated	40 % *ad val.* (*a*)
All other manufactures of brass and copper	35 % *ad val.* (*a*)
Bahamas.	
Specie	Free.
Copper and composition metal, old, if unfit for use; nails of yellow metal; bolts, copper or composition; stills; also monumental tablets	Free.
Copper and yellow metal in sheets	Free.
Nails of copper or composition other than yellow metal	10 % *ad valorem.*
All other brass and copper wares	20 % *ad valorem.*
Turk's and Caicos Islands.	
Copper rods	Free.
Metal sheathing	Free.
Materials of vessels wrecked, derelict, stranded, or condemned	10 % *ad valorem.*
All other brass and copper wares	10 % *ad valorem.*
Jamaica.	
Copper in pigs; apparatus necessary for generating, measuring, conducting, and storing gas or electricity; coin; copper pans of not less than 10 gallons capacity for sugar boiling; old scrap brass; also stills (including parts)	Free.
Medals of copper and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions [The above item is not to extend to persons stocking such articles for purposes of trade.]	Free.
All other brass and copper wares [*Note.*—A *drawback* equal to the duty paid is allowed on ship-building materials and accessories of all kinds, on proof being given that the said articles have been used in the construction or repair of foreign-going vessels.]	10 % *ad valorem.*
Cayman Islands.	
All kinds	5 % *ad valorem.*
St. Lucia.	
Articles for manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including sugar and vacuum pans and coolers	Free.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
ST. LUCIA—*cont.*	
Memorial tablets	Free.
Bells for churches and schools	Free.
Coin	Free.
Nails - *Per* 100 *lbs.*	0 2 0
Casket hardware:—	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
All other brass and copper wares	15 % *ad valorem.*
ST. VINCENT.	
Sheathing metal and nails for ships	Free.
Sugar pans and all vessels to be used in the manufacture of produce; fittings for water filters; also coin	Free.
Casket hardware:—	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other brass and copper wares	10 % *ad valorem.*
BARBADOS.	
Furniture of vessels condemned on survey, and on which tonnage dues have been paid; memorial tablets imported for immediate erection and not for sale (on certificate of the person for whom imported); also coin	Free.
Old copper and brass - *Per* 100 *lbs.*	0 2 0
Copper and yellow metal in sheets; also copper and composition rods, bars, bolts, spikes, nails, and rivets - *Per* 100 *lbs.*	0 4 2
Casket hardware:—	
Under the British Preferential Tariff	9 % *ad valorem.*
„ General Tariff	11¼ % *ad valorem.*
All other brass and copper wares	10 % *ad valorem.*
GRENADA.	
Coin	Free.
Casket hardware:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other brass and copper wares	10 % *ad valorem.*
VIRGIN ISLANDS.	
Printing accessories; boiler pipes; gas fixtures; also nails for use on new boats	Free.
All other brass and copper wares	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
Steam pipes and boiler tubes for machinery for use in agriculture, irrigation, or mining, when not imported for sale [The permission of the Treasurer is required for the sale or disposal of the above articles.]	Free.
Memorial tablets	Free.
Casket hardware:	
Under the British Preferential Tariff	8⅓ % *ad valorem.*
„ the General Tariff	11 % *ad valorem.*
All other brass and copper wares	11 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
Brass and Copper—*continued.*

[*See also under* Wire.]

Tariff Classification and Tariff Rates of Duty.

Antigua.

Boiler tubes, when not imported for sale	Free.
Casket hardware:	
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff	$13\frac{1}{3}$ % *ad valorem.*
All other brass and copper wares	$13\frac{1}{3}$ % *ad valorem.*

Montserrat.

Boiler pipes (not for sale); tablets for graves; also shipbuilding materials and accessories	Free.
Casket hardware:	
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff	$13\frac{1}{3}$ % *ad valorem.*
All other brass and copper wares	$13\frac{1}{3}$ % *ad valorem.*

Dominica.

Steam pipes; mural tablets; tackle and furniture for vessels; teaches and sugar pans	Free.
Fittings for houses of wood when imported complete for erection	10 % *ad valorem.*
Casket hardware:—	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	$12\frac{1}{2}$ % *ad valorem.*
All other brass and copper wares	$12\frac{1}{2}$ % *ad valorem.*

Trinidad and Tobago.

Coin	Free.
Pans, tayches, and tanks to be used in the manufacture of produce	Free.
Casket hardware:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other brass and copper wares	10 % *ad valorem.*

Bermuda.

Materials imported by any contractor or other person for surveying or improving channels or harbours under contract or agreement with the Government of the Bermuda Islands; bells for churches and schools; also coin	Free.
All other brass and copper wares	10 % *ad valorem.*

British Honduras.

Memorial tablets; steam pipes; church ornaments imported specially for any church; vats, including parts; pans and tayches for boiling sugar or chicle; pumps and parts thereof, and piping and fittings for raising water; also coin	Free.
All other brass and copper wares	$12\frac{1}{2}$ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s d.
BRITISH GUIANA.	
Sugar pans, tanks, and teaches; steam boiler fittings, mountings, and tubes; couplings for fire hose; steam fittings; ornaments for places of worship	Free.
Coin; also old medals for numismatic collections	Free.
Casket hardware:—	
Under the British Preferential Tariff	12 % *ad val.* (*a*)
„ General Tariff	15 % *ad val.* (*a*)
All other brass and copper wares	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Memorial tablets	Free.
Other brass manufactures	10 % *ad valorem.*
Copper sheets, bottoms, bars, and nails — *Per* 100 *okes*	0 12 0
Copper wares (pans, &c.) — „	1 0 0
[An oke = 2·8 lbs.]	

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—LEAD.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Printing type, also sheets for tea-chests		Free.
Shot, bird		5 % (a)
All other lead and manufactures of lead		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Sheet, pipe, pig and lead wire		Free.
Printing materials; tea-lead and tea-lead foil; also materials to be used in making tea-boxes		Free.
All other manufactures of lead		5½ % *ad valorem.*
MAURITIUS.		
Sheet and pipes	*Per ton*	Rupees 20 32 cts.
Shot	*Per cwt.*	„ 2 54 „
All other lead and manufactures of lead		12 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Sheet and piping		Free.
Plates, sheets, pipes, tubes and rods, plated, polished or decorated		15 % *ad valorem.*
Shot, bullets, and slugs:		
Under the British Preferential Tariff	*Per cwt.*	0 5 0
„ General Tariff	„	0 5 6
Leaf and foil; printers' rules and leads; metallic capsules; also tubes (collapsible) empty but not including tubes having printed paper attached thereto:		
Under the British Preferential Tariff		Free.
„ General Tariff		5 % *ad valorem.*
Printers' type (including spaces and quads.), lino. and other slugs and quotations		20 % *ad valorem.*
All other lead and manufactures of lead:		
Under the British Preferential Tariff		25 % *ad valorem.*
„ General Tariff		30 % *ad valorem.*
TERRITORY OF PAPUA.		
Lining for chests to export produce; also printing type and old lead		Free.
All other lead and manufactures of lead	*Per cwt.*	0 2 4
DOMINION OF NEW ZEALAND.		
Pig, bar, sheet, and tea-packing lead; also organ pipes		Free.
Printing type and materials:		
If the produce of some part of the British Dominions		Free.
Otherwise		10 % *ad valorem.*

(a) For the fixed tariff valuation on which duty is levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—LEAD—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
DOMINION OF NEW ZEALAND—*cont.*		
Tubes, empty leaden, for holding rubber solutions, ointments, &c. (Minister's Order, No. 997, dated 4th March 1912.)		Free.
Flexible metal hose, tubing or piping (including flexible tubing with small metal attachments to strengthen the ends (Minister's Order No. 874, dated 14th April 1908):		
If the produce of some part of the British Dominions		Free.
Otherwise		20 % *ad valorem.*
Piping (including composition piping):		
If the produce of some part of the British Dominions	*Per cwt.*	0 3 6
Otherwise	"	0 4 2⅖
Shot (including bullets—Minister's Order No. 870, dated 10th March 1908):		
If the produce of some part of the British Dominions	*Per cwt.*	0 10 0
Otherwise	"	0 12 0
Lead-headed nails		20 % *ad valorem.*
Lead traps and bends:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise (Minister's Order No. 874 of 14th April 1908.)		30 % *ad valorem.*
All other manufactures of lead:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
FIJI.		
Printing type		12½ % *ad valorem.*
All other lead and manufactures of lead (including shot and bullets)		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Lead, bar, pipe, sheet, and foil; metal blocks, ingots, and pigs; appliances for manufacturing, mining, bookbinding, printing and other industrial purposes; also pipes, piping, and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping (including cocks, meters and taps, but not including downpiping and guttering):		
Under the British Preferential Tariff		Free.
" General Tariff		3 % *ad valorem.*
All other lead and manufactures of lead:		
Under the British Preferential Tariff		12 % *ad valorem.*
" General Tariff		15 % *ad valorem.*
RHODESIA.		
Lead, bar, pipe, and sheet; blocks, ingots and pigs, for founding; appliances for manufacturing, mining, bookbinding, printing, and other industrial purposes; also pipes, piping, and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping (not including downpiping and guttering):		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		Free.
The produce of non-reciprocating British Possessions		Free.
Under the General Tariff		3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—LEAD—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
RHODESIA—*continued.*	
Foil :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating Possessions - - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
All other lead and manufactures of lead :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds - - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % *ad valorem.*
If imported into other Protectorate ports - - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - -	Free.
NIGERIA.	
Lead in any form - - - - - - *Per lb.*	0 0 1
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - *Per lb.*	0 0 0½
If imported into the East of the Volta - - - -	4 % *ad valorem.*
[*Note.*—Under the "Ashanti Fire-arms Ordinance of 1907" the importation of lead in sheets or bars into *Ashanti* is prohibited, except by permit issued by the Chief Commissioner under certain specified conditions. Under rules relating to the *Northern Territories* it is provided that lead in bars or sheets may only be imported into the Northern Territories with the written permission of the Chief Commissioner. Lead in bars or sheets may only be disposed of to Chiefs in possession of written permission to possess the same from the Chief Commissioner or his duly authorised representative.]	
SIERRA LEONE.	
All kinds - - - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—LEAD—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
GAMBIA.		
Pipes, for conveying fluids		Free.
All other lead and manufactures of lead		5 % *ad valorem.*
DOMINION OF CANADA.		
Stereotypes and electrotypes of newspaper columns in any language, other than French and English, and of book		Free.
Stereotypes and electrotypes for almanacs, calendars, illustrated pamphlets, newspaper or other advertisements:		
Under the British Preferential Tariff	*Per square inch*	0 0 0·49
„ General Tariff	„ „	0 0 0·74
Other stereotypes and electrotypes:		
Under the British Preferential Tariff	*Per square inch*	0 0 0·06
„ General Tariff	„ „	0 0 0·06
Tea lead		Free.
Old, scrap, pig and block lead:		
Under the British Preferential Tariff		10 % *ad valorem.*
„ General Tariff		15 % *ad valorem.*
Type for printing, including chases, quoins, and slugs of all kinds:		
Under the British Preferential Tariff		12½ % *ad valorem.*
„ General Tariff		20 % *ad valorem.*
Parts of pianofortes and organs:		
Under the British Preferential Tariff		15 % *ad valorem.*
„ Intermediate Tariff		22½ % *ad valorem.*
„ General Tariff		25 % *ad valorem.*
Bars and sheets of lead:		
Under the British Preferential Tariff		15 % *ad valorem.*
„ General Tariff		25 % *ad valorem.*
All other manufactures of lead:		
Under the British Preferential Tariff		20 % *ad valorem.*
„ Intermediate Tariff		27⅓ % *ad valorem.*
„ General Tariff		30 % *ad valorem.*
NEWFOUNDLAND.		
Coverings with labels when imported by manufacturers for their use in the manufacture of tobacco		Free.
Printing type, when imported by printers for use in their business; also stereotypes and electrotypes for almanacs, calendars, illustrated pamphlets, newspaper advertisements and engravings, and all other similar work for commercial, trade, or other purposes		Free.
Lead sheets, when imported by tea dealers to be used by them in putting tea in small packages		Free.
Lead, in bars or sheets; also type metal		10 % *ad val.* (*a*)
Pipe, shot, bullets and all other lead and manufactures of lead		35 % *ad val.* (*a*)
BAHAMAS.		
Printer's type and material		Free.
All other lead and manufactures of lead		20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.		
All kinds		10 % *ad valorem.*
JAMAICA.		
Old, scrap, and pig lead, also gas pipes, apparatus for conducting, storing, &c., gas or electricity		Free.
All other lead and manufactures of lead		10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—LEAD—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Printing press accessories and printing type	Free.
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including water pipes	Free.
Caskets:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
All other lead and manufactures of lead	15 % *ad valorem.*
ST. VINCENT.	
Printing type; gas and water pipes and fittings for same; fittings for water filters	Free.
Caskets:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other lead and manufactures of lead	10 % *ad valorem.*
BARBADOS.	
Printing type and old lead	Free.
Sheet and pipe — *Per* 100 *lbs.*	0 1 0
Caskets:	
Under the British Preferential Tariff	9 % *ad valorem.*
„ General Tariff	11¼ % *ad valorem.*
All other lead and manufactures of lead	10 % *ad valorem.*
GRENADA.	
Printing type	Free.
Caskets:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other lead and manufactures of lead	10 % *ad valorem.*
VIRGIN ISLANDS.	
Printing type and spaces; gas and water pipes	Free.
All other lead and manufactures of lead	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
Steam pipes for machinery for use in agriculture, irrigation, and mining, when not imported for sale [The permission of the Treasurer is required for the sale or disposal of the above articles.]	Free.
Caskets:	
Under the British Preferential Tariff	8⅔ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
All other lead and manufactures of lead	11 % *ad valorem.*
ANTIGUA.	
Caskets:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other lead and manufactures of lead	13⅓ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT, AND WROUGHT :—LEAD—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
MONTSERRAT.	
Pipes for machinery for agriculture, irrigation, or mining, when not imported for sale	Free.
Caskets:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other lead and manufactures of lead	13⅓ % *ad valorem.*
DOMINICA.	
Water pipes	Free.
Caskets:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other lead and manufactures of lead	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Printing type	Free.
Caskets:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other lead and manufactures of lead	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
Printing type imported by or directly for the conductor of any newspaper or printing establishment, for the exclusive purpose of being used by him in the course of his trade	Free.
Caskets:	
Under the British Preferential Tariff	12 % *ad val.* (*a*)
„ General Tariff	15 % *ad val.* (*a*)
All other lead and manufactures of lead	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Printing type and other materials	Free.
Lead sheets and lead piping — *Per oke* (2·8 *lbs.*)	0 0 0⅓
All other lead and manufactures of lead	8 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—TIN.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
Block tin		5 % (*a*)
Tinfoil, and all other kinds of tin		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN)		
All kinds		Free.
CEYLON.		
Tin, in cakes or slabs		Free.
All other tin and tinwares		5½ % *ad valorem.*
MAURITIUS.		Rupees cts.
Tin plates and sheets	*Per ton*	20 32
Tin slabs	*Per cwt.*	5 59
All other tin and tinwares		12 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Minor articles, viz.:—tin tags for the manufacture of boot laces within the Commonwealth		Free.
Tinned plates and tinned sheets, plain; also tinfoil:		
Under the British Preferential Tariff		Free.
„ General Tariff		5 % *ad valorem.*
Plates (except plain tin), sheets, pipes, tubes and rods, plated, polished or decorated		15% *ad valorem.*
All other tin and tinwares:		
Under the British Preferential Tariff		25 % *ad valorem.*
„ General Tariff		30 % *ad valorem.*

[*Note.*—A *drawback* of the duty paid may be allowed upon the undermentioned imported articles when used in the manufacture of articles within the Commonwealth on the exportation of such manufactured articles, under certain prescribed conditions:

Tinfoil imported in sheets, and subsequently cut into smaller sizes.]

TERRITORY OF PAPUA.	
Old tin	Free.
All other tin and tinwares	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Tin, in pigs, bars, or sheets; also tinned hoops	Free.
Tinsmith's fittings, including stamped or blocked tin, planished or unplanished	Free.

[*Note.*—The following general rule is to be followed in interpreting "Tinsmiths' fittings, &c.":

Subject to Duty under appropriate Tariff Headings.—Bodies and other parts, including necks and shoulders for the manufacture of buckets, milk-cans, kettles, tea and coffee pots, billies, ladles, saucepans, and similar hollow-ware, when wired or curled.

Free of Duty.—Bodies and other parts, including necks and shoulders for the manufacture of buckets, milk-cans, kettles, tea

(*a*) For the fixed tariff valuation on which duty is levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—TIN—*continued.*

TARIFF CLASSIFICATON AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

and coffee pots, billies, ladles, saucepans, and similar hollow-ware, not wired or curled, and whether plain, or pierced, or punched; also all tinmen's fittings, plain, pierced, or punched, but not wired or curled.

Incomplete milk-can, tea-pot, coffee-pot, kettle, billy, and similar *lids or covers*, plain, rimmed or punched, but without knobs or handles.

(Minister's Order No. 1,057, dated 8th October 1913.)]

Tin tops, lever, for bottles:

If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - -	10 % *ad valorem.*

(Minister's Order No. 893, dated 19th December 1908).

Tin sheet cut to small sizes or cut to small sizes with a hole punched at one end:

If the produce of some part of the British Dominions - -	25 % *ad valorem.*
Otherwise - - - - - - -	37½ % *ad valorem.*

(Minister's Order No. 949, dated 5th December 1910.)

Tin sheets, or stamped parts of canisters, lettered or embossed, or pictorially decorated, so as to take the place of printed or embossed labels:

If the produce of some part of the British Dominions - -	25 % *ad valorem.*
Otherwise - - - - - -	37½ % *ad valorem.*

(Minister's Order No. 888, dated 5th October 1908.)

All other tin and tinwares:

If the produce of some part of the British Dominions - -	25 % *ad valorem.*
Otherwise - - - - - -	37½ % *ad valorem.*

FIJI.

Packages, inside and outside, of tin, in which are contained only articles liable to a specific rate of duty or articles exempt from duty or both, and in which such articles are ordinarily and actually contained - - - - - - - - -	Free.
All other tin and tinwares - - - - -	12½ % *ad valorem.*

FALKLAND ISLANDS.

All kinds - - - - - - - - -	Free.

UNION OF SOUTH AFRICA.

Tin, bar, plate, sheet, plain or perforated, but otherwise unmanufactured; also metal ingots or blocks:

Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - -	3 % *ad valorem.*

All other tin and tinwares:

Under the British Preferential Tariff - - - - -	12 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*

RHODESIA.

Tin, bar, plate or sheet, plain or perforated, but otherwise unmanufactured; also metal ingots or blocks for founding:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—TIN—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Rhodesia—*cont.*	
All other tin and tinwares:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
Nyasaland Protectorate.	
All kinds - - - - - -	10 % *ad valorem.*
Uganda Protectorate.	
All kinds - - - - - -	10 % *ad valorem.*
East Africa Protectorate.	
All kinds - - - - - - - -	10 % *ad valorem.*
Somaliland Protectorate.	
All kinds:	
If imported into Zeyla - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*
St Helena.	
All kinds - - - - - -	Free.
Nigeria.	
Hardware - - - - - - -	10 % *ad valorem.*
All other tin and tinwares - - - - -	Free.
Gold Coast.	
All kinds:	
If imported into the West of the Volta - - - -	10 % *ad valorem.*
If imported into the East of the Volta - - -	4 % *ad valorem.*
Sierra Leone.	
Solder (Order in Council No. 13 of 1911) - - - -	Free.
All other tin and tinwares - - - - -	10 % *ad valorem.*
Gambia.	
All kinds - - - - - - -	5 % *ad valorem.*
Dominion of Canada.	
Tin, in blocks, pigs, bars, plates, or sheets; tin strip waste and tin-foil; tin crystals; also britannia metal in pigs, blocks, or bars -	Free.
Phosphor tin in blocks, bars, plates, or sheets; also dovetails, chaplets, and hinge tubes of tin, for use in the manufacture of stoves:	
Under the British Preferential Tariff - - - -	5 % *ad valorem.*
" General Tariff - - - -	10 % *ad valorem.*
Babbit metal, in blocks, bars, plates, and sheets:	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
" General Tariff - - - - - -	15 % *ad valorem.*
Seed display cases of tin:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
" General Tariff - - - -	25 % *ad valorem.*
(Appraisers' Bulletin No. 727, dated 10th December 1913.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—TIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£ s. d.
Tinware, japanned or not, and other manufactures of tin :	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Manufactures of britannia metal, not plated :	
Under the British Preferential Tariff	17½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
NEWFOUNDLAND.	
Tins when imported by manufacturers for their use in the manufacture of tobacco	Free.
Tin, in sheets or blocks; also solder	Free.
Phosphor tin, and babbit metal, in blocks, bars, sheets and plates	10 % *ad val.* (*a*)
Stamped tin, and tin parts, for use in the manufacture of trunks	20 % *ad val.* (*a*)
Cans, imported in a manufactured state for putting up hermetically sealed goods (including the packages or cases in which they are imported); manufactures of britannia metal, not plated; also trunks, hat-boxes, &c., or parts thereof	40 % *ad val.* (*a*)
Tinware, plain, japanned, or lithographed; and other manufactures of tin	45 % *ad val.* (*a*)
BAHAMAS.	
Tins, if empty, and for re-exportation	Free.
All other tin and tinwares	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
Tin, in block and pigs; also britannia metal in pigs and bars	Free.
All other tin and tinwares	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Trunks :	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
All other tin and tinwares	15 % *ad valorem.*
ST. VINCENT.	
Trunks :	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other tin and tinwares	10 % *ad valorem.*
BARBADOS.	
Trunks :	
Under the British Preferential Tariff	9 % *ad valorem.*
„ General Tariff	11¼ % *ad valorem.*
Old pewter *Per* 100 *lbs.*	0 2 0
All other tin and tinwares	10 % *ad valorem.*
GRENADA.	
Trunks :	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
Canisters	10 % *ad valorem.*
All other tin and tinwares	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT AND UNWROUGHT—TIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
Trunks:	
Under the British Preferential Tariff	8½ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
All other tin and tinwares	11 % *ad valorem*
ANTIGUA.	
Trunks:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other tin and tinwares	13⅓ % *ad valorem.*
MONTSERRAT.	
Trunks:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other tin and tinwares	13⅓ % *ad valorem.*
DOMINICA.	
Trunks:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other tin and tinwares	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Trunks:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other tin and tinwares	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
Trunks:	
Under the British Preferential Tariff	12 % *ad val.* (*a*)
„ General Tariff	15 % *ad val.* (*a*)
All other tin and tinwares	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Tin—in bars and ingots — *Per* 100 *okes*	1 0 0
„ in plates — „	0 5 0
„ manufactures	10 % *ad valorem*
(An oke = 2·8 lbs.)	

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—ZINC.

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Zinc or spelter tiles or slabs (soft or hard)		5 % (*a*)
All other zinc and manufactures of zinc (including boiler tiles)		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Zinc, in cakes or slabs		Free.
Perforated zinc	*Per cwt.*	Rupees 3 00 cts.
All other zinc and manufactures of zinc		5½ % *ad valorem.*
MAURITIUS.		
All kinds		12 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Zinc, bar, scrap (*b*), sheet (plain); circles and ingots, bored or unbored, for cyanide gold process, and zinc sheets in size not less than 7 feet × 3 feet or its equivalent (perforated with round holes of less than ⅛ of an inch in diameter)		Free.
Minor articles for use in the manufacture of articles within the Commonwealth:		
For *grain separating cylinders*, viz., zinc sheets drilled or indented with pocket holes, but not further manufactured		Free.
For *use in the manufacture of name-plates, labels and similar ware*—		
Nickelled zinc sheets (provided security be given by the owner that they will be used for that purpose only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs)		Free.
Tanks not exceeding 400 gallons in capacity, whether imported empty or as containers of goods		Free.
Zinc blocks for marine boilers:		
Under the British Preferential Tariff		Free.
" General Tariff		5 % *ad valorem.*
Plates, sheets, pipes, tubes and rods, plated, polished or decorated		15 % *ad valorem.*
Zinc nails:		
Under the British Preferential Tariff	*Per cwt.*	0 5 0
" General Tariff	"	0 5 6
Electrical and gas appliances, viz.:		
Zinc tubing:		
Under the British Preferential Tariff		25 % *ad valorem.*
" General Tariff		30 % *ad valorem.*

(*a*) For fixed tariff valuations on which duties are levied, *see* Appendix I.

(*b*) Articles made of *zinc* when imported in a condition in which they are unfit for use except as scrap may be delivered as "scrap." The articles are to be broken up under Departmental supervision at the importer's expense, the cost of supervision also being borne by the importer. (Minister's Order No. 1064 of 25th August 1908.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—ZINC—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

	£ s. d.
All other zinc and manufactures of zinc:	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem*

TERRITORY OF PAPUA.

Zinc lining for chests for exporting produce; nails, old zinc and zinc shavings - - - - - -	Free.
All other zinc and manufactures of zinc - - - -	10 % *ad valorem.*

DOMINION OF NEW ZEALAND.

Zinc ornaments for the manufacture of street lamps, and zinc sheets cut to pattern for baths and buckets - - - - - - [Customs decisions.]	Free.
Zinc sheets, corrugated, for faces of washboards - - - (Minister's Order No. 962, dated 29th May 1911.)	Free.
Zinc, sheet (plain); plates for photo-lithographic work; nails, 1 inch and under - - - - - -	Free.
Perforated or cellular sheet zinc:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - -	10 % *ad valorem.*
Other nails:	
If the produce of some part of the British Dominions - *Per cwt.*	0 2 0
Otherwise - - - - - „	0 3 0
All other zinc and manufactures of zinc:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*

FIJI.

Zinc and manufactures of zinc - - - - -	12½ % *ad valorem.*

FALKLAND ISLANDS.

All kinds - - - - - - - - -	Free.

UNION OF SOUTH AFRICA.

Zinc, bar, plate, sheet, plain or perforated, but otherwise unmanufactured; metal blocks, ingots, or pigs; tanks and vats suitable and intended for mining purposes and substructures for the same; telegraph and telephone materials; and materials ordinarily used for agricultural or railway fencing; and assay apparatus for dry assaying:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - - - -	3 % *ad valorem.*
Zinc fume, dust and shavings:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	3% *ad valorem.*
All other zinc and manufactures of zinc:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
„ General Tariff - - - -	15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—ZINC—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
RHODESIA.	
Zinc, bar, plate, and sheet, plain or perforated, but otherwise unmanufactured; metal blocks, ingots, or pigs, for founding; telegraph and telephone materials; and materials ordinarily used for agricultural or railway fencing:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Tanks and vats suitable and intended for mining purposes and substructures for the same; assay apparatus; also zinc fume, dust, and shavings:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
All other zinc and manufactures of zinc:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
NYASALAND PROTECTORATE	
All kinds - - - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - - - -	Free.
NIGERIA.	
Hardware - - - - - -	10 % *ad valorem.*
All other zinc and manufactures of zinc - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—ZINC—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
GOLD COAST.	
If imported into the West of the Volta:	
Zinc shavings	Free.
Ice chests and refrigerators	Free.
All other zinc and manufactures of zinc	10 % *ad valorem.*
If imported into the East of the Volta.	
All kinds	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Zinc dust, zinc spelter and zinc in blocks, pigs, bars, rods, sheets, and plates, and seamless drawn tubing of zinc	Free.
Battery zincs:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ Intermediate Tariff	25 % *ad valorem.*
„ General Tariff	27½ % *ad valorem.*
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Zinc plates polished on one side used by engravers for engraving thereon:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
All other manufactures of zinc (including nickel-plated and perforated zinc in sheets and also coated sheet zinc, mirror plac— Appraisers' Bulletin No. 327, dated 19th August, 1909):	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
NEWFOUNDLAND.	
Zinc for sheathing the bottoms of vessels and nails for same, under regulations to be laid down by the Governor in Council; zinc nail strips, to be used in the manufacture of cut nails in the Colony; process plates for use in photo-engraving	Free.
Other sheathing nails	10 % *ad val.* (*a*)
All other zinc and manufactures of zinc	35 % *ad val.* (*a*)
BAHAMAS.	
Metal, roofing, siding, and ceiling	Free.
All other zinc and manufactures of zinc	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
Metal sheathing	Free.
All other zinc and manufactures of zinc	10 % *ad valorem.*
JAMAICA.	
Zinc blocks and pigs	Free.
All other zinc and manufactures of zinc	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Zinc nails — *Per* 100 *lbs.*	0 2 0
All other zinc and manufactures of zinc	15 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—ZINC—*continued.*

[*See also under* Wire.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
ST. VINCENT.	
All kinds	10 % *ad valorem.*
BARBADOS.	
All kinds	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % *ad valorem.*
ANTIGUA.	
All kinds	13⅓ % *ad valorem.*
MONTSERRAT.	
All kinds	13⅓ % *ad valorem.*
DOMINICA.	
All kinds	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
All kinds	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
Perforated zinc for screening purposes	Free.
All other zinc and manufactures of zinc	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Zinc, unwrought — *Per* 100 *okes*	0 5 0
„ manufactures	10 % *ad valorem.*
[An oke = 2·8 lbs.]	

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

Implements, when constructed so that they can be worked by manual or animal power, viz.:—Winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod crushers, seed-drills, hay tedders, and rakes - - - -	Free.
Machinery (and component parts thereof), viz., machines, or sets of machines, to be worked by electric, steam, water, fire, or other power not being manual labour, or which before being brought into use, require to be fixed with reference to other moving parts—provided that the term "machinery" is not to include tools and implements worked by manual or animal labour and that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are owing to their shape or other special quality not adapted for any other purpose - -	Free.
Water lifts, sugar mills, oil presses, and parts thereof; and also the following dairy appliances, when constructed so that they can be worked by manual or animal power, viz., cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers - - -	Free.
All other agricultural implements and machinery - - -	5 % *ad valorem*.
[*Note*—The Governor-General in Council may, by notification in the "Gazette of India," exempt from duty any machines, and parts of machines, ordinarily used in the process of husbandry, or for the preparation for use, or for sale, of the products of husbandry.]	

ADEN.

All kinds - - - - - - - -	Free.

STRAITS SETTLEMENTS (including LABUAN).

All kinds - - - - - - - - -	Free.

CEYLON.

Machinery *not* worked by manual or animal labour, intended:	
For the milling of rice - - - - - - -	Free.
For the preparation, manufacture, and packing of tea, coffee, and cacao - - - - - - - - -	Free.
For agriculture and pumping - - - -	Free.
All other agricultural implements and machinery - - -	5½ % *ad valorem*.

MAURITIUS.

Machinery or apparatus, by whomsoever imported, for the manufacture of sugar, rum, aloe fibre, pistachio oil, or for the preparation of tea, vanilla pods, or of any such other produce of the Colony which may be added by Proclamation of the Governor in Executive Council - - - - - - *Per ton*	Rupee 1 34 cts.
Parts of above machinery, &c., when imported by or on behalf of the local manufacturer or the owner of a mill - - *Per ton*	Rupee 1 34 cts.
[When the crane is used for landing the above machinery, &c. the duty (including crane due) is Rs. 2 36 cts. per ton.]	
All other agricultural implements and machinery - - -	12 % *ad valorem*.
[When the crane is used for landing the same, a crane due of R. 1 02 cts. per ton is charged.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£. s. d.
SEYCHELLES.	
Utensils *bonâ fide* imported by agriculturists for the cultivation of rubber - - - - - - - -	Free.
Machinery or apparatus (and the component parts thereof) for the manufacture of sugar, rum, fibre, essential oils, coprah, citrate of lime, or for the preparation of vanilla, guano, or rubber	3 °/₀ *ad valorem.*
["Machinery" is defined to be prime movers and component parts thereof, including boilers and component parts thereof, but does not include machinery worked by manual or animal power. The component parts of machinery are those articles which owing to their shape or other special quality are not adapted for any other purpose.]	
All other agricultural implements and machinery - - -	12½ °/₀ *ad valorem.*
HONG KONG.	
All kinds - - - - - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Axes; post hole diggers; forks (digging and hay); forks (small, garden, used by hand); grafting tools; hoes (garden and plantation); garden tools (hand, including women's); grubbers; hooks (bush, fern, furze, hop, reap, slashers, spud, weed, grass, and socket); bill hooks; knives (budding, cane cutting and hay); fruit pickers; hay rakes; hand rakes; pruning tools, seccateurs; scythes; garden, pruning, and sheep shears; shovels and spades; sickles; also mowers, reapers, and reapers and binders - - - -	Free
Combs and cutters for sheep-shearing machines - - -	Free.
Minor articles for the manufacture of agricultural, horticultural, and viticultural implements within the Commonwealth, viz., fingers and sections for reapers and check-bits, and mouthpieces for chaff-cutters	Free.
Cream separators; sheep shearing machines, not including the flexible shafting or any part above it - - - - - -	Free.
Discs for agricultural implements - - - - - -	Free.
Discs for seed drills, when imported with the collar attached - - (Supplement No. 15 to the Customs Tariff Guide).	25 °/₀ *ad valorem.*
Agricultural, horticultural and viticultural machinery and implements, viz.:—testers and pasteurizers; cotton gins; fibre scutching machines; hand-worked rakes and ploughs combined; hay tedders; horse rakes; lucerne bunchers; maize harvesters; maize binders; milking machines; mould board plates in the rough and not cut into shape; potato sorters; potato raisers or diggers; root cutters, pulpers, and graters; straw stackers; sub-surface packers; threshing machines; winnower forks (wood and steel); hand-worked cultivators and hand-worked seed drills - - - - - -	Free.
Stripper harvesters (including reapers and threshers combined—Customs Tariff Guide.) - - - - - - *Each*	12 0 0
Strippers - - - - - - - - - - „	6 0 0
Metal parts of stripper harvesters and strippers - - *Per lb.*	0 0 1¾
Chaff cutters and horse gears; chaff-cutter knives; cheek bits and mouthpieces for chaff cutters; corn shellers; corn huskers; cultivators, not elsewhere included; harrows; ploughs, other; ploughshares; plough mould boards and scarifiers - - - -	20 °/₀ *ad valorem.*
Combined corn sheller, husker and bagger; combined corn sheller and husker; stump-jump ploughs; disc-cultivators (including disc-harrows (Customs Tariff Guide); winnowers (horse and other power); drills (fertiliser, seed and grain not elsewhere included), and all attachments thereto; seats, poles, swinglebars, yokes and trees for agricultural machines when imported separately - - - -	25 °/₀ *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Churns of all kinds; cheese presses; dairy coolers; refrigerators, other than for household use; supply cans; incubators, not elsewhere included, and foster mothers - - - - - -	25 % *ad valorem.*
Cane loaders; cane unloaders and cane harvesters; channel-making graders; garden and field spraying machines; garden and field rollers; garden hose reels; garden syringes; horse road rollers and machines; lawn mowers, sweepers, and sprinklers; road scoops and scrapers; scoops; stump extractors; and all other agricultural, horticultural, and viticultural machinery and implements:	
Under the British Preferential Tariff - - - -	12½ % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*
[*Note.*—Any dutiable machinery, or machine tool, or any part thereof, specified in any Proclamation issued by the Governor-General, in pursuance of a joint address passed on the motion of Ministers by both Houses of Parliament, stating that such machinery, machine tool, or part cannot be reasonably manufactured within the Commonwealth, may be admitted free of duty.]	
TERRITORY OF PAPUA.	
All kinds - - - - - - - - -	Free.
DOMINION OF NEW ZEALAND.	
Axes and hatchets, spades, shovels, forks, scythes, sheep-shears, and reaping hooks - - - - - - - - -	Free.
Agricultural machines and implements, not otherwise enumerated; also parts peculiar to the manufacture or repair of such machines and implements, including chaff-cutting knives, tilt rakes, fittings for threshing mills, forgings or castings for ploughs, reaper-knife sections or fingers, finished brass and steel springs, discs for harrows and ploughshares, mould board plates, steel share-plates cut to pattern, and skeith plates - - - - - -	Free.
["Agriculture" as applied to the tariff is, it is stated, to include horticulture and viticulture.]	
Apparatus for cutting and searing lambs' tails, hedge trimmers, hedge shears, hoes, rakes, and trowels (Minister's Order No. 852, dated 14th October 1907); also canvas aprons and elevators for reapers and binders - - - - - - - - -	Free.
Transport trucks for reapers and binders (Minister's Order No. 892, dated 2nd November 1908) - - - - - - - -	Free.
Fruit grading machines suitable for use on a farm or orchard (Minister's Order No. 900, dated 2nd March 1909) - - -	Free.
Machines for sorting and grading potatoes (Minister's Order No. 904, dated 3rd May 1909) - - - - - -	Free.
Chaff-cutters and corn-shellers (Minister's Order No. 858, dated 19th December 1907) - - - - - - - - - -	Free.
Hay knives (Minister's Order No. 904, dated 3rd May 1909) - -	Free.
Poison distributing machines or implements for poisoning rabbits (Minister's Order No. 870, dated 10th March 1908) - - -	Free.
Wool dumping machines and wool presses (Minister's Order No. 874, dated 14th April 1908) - - - - - - - - -	Free.
Vacuum pumps for milking machines when imported along with the machines to which they belong; cream-separating machines and coolers; also churns - - - - - - - - - -	Free.
Manure-mixing machines (Minister's Order No. 1054, dated 3rd September 1913) - - - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

Cream vats:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
(Minister's Order No. 853, dated 29th October 1907)	
Milk regulating valves for regulating the flow of milk into heater (Minister's Order No. 892, dated 2nd November 1908); tray and carriage for use with combined churn and butter-worker (Minister's Order No. 893, dated 19th December 1908); mechanical automatic can rinsers and sterilisers, specially adapted for washing milk cans (Minister's Order No. 912 dated 31st August 1909); milk pasteurising machines (Minister's Order No. 1044, dated 9th July 1913) and butter packing machine, for packing butter in cases (Minister's Order No. 1054, dated 3rd September 1913):	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - -	10 % *ad valorem.*
Other dairying machinery:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - -	10 % *ad valorem.*
Steam engines and parts thereof for dairying purposes:	
If the produce of some part of the British Dominions - -	5 % *ad valorem.*
Otherwise - - - - - - -	15 % *ad valorem.*
Bill hooks, bush hooks, slashers, and hedge knives:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
Garden rollers:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 949, dated 5th December 1910.)	
Mill, power, for grinding grain, &c:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 997, dated 4th March 1912.)	
Hardware, hollow-ware, and ironmongery; lawn mowers; also garden syringes and foot-rot knives (Minister's Order No. 852, dated 14th October 1907):	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - -	30 % *ad valorem.*

FIJI.

Agricultural implements and machines, and component parts thereof, which the Governor in Council may from time to time specify, including Bottoming tools. Cultivators. Demerara shares and shovels. Digging forks. Draining tools. Earth scoops. Grain sowers. Harrows. Hillers. Harvesting machines. Hoes. Ploughs, (excluding trace or so called plough chains). Rakes. Scarifiers. Scufflers. Scythes. Sickles. Spades. Stump extractors. Threshing machines. Tractors used for tilling the soil. Handles for above implements and machines, made of wood and not fitted thereto.	5 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FIJI—*cont.*

Machinery and component parts thereof, viz., agricultural, sawing, sugar-making, sugar-mill fixtures, including bolts and nuts imported with and belonging to the same - - - - - -	7½ % *ad valorem.*
Machines and implements, agricultural, and component parts thereof, which the Governor in Council may from time to time specify including - - - - - - - - - Corn crackers. Coffee pulpers. Rice-hullers and polishers. Fibre-cleaning, ginning, spinning, and weaving machines. Winnowing machines. Scutchers. Shellers. Presses for baling produce Evaporating machines for fruit, tea, and the like products. Oil-presses. Handles for above implements and machines, made of wood and not fitted thereto.	7½ % *ad valorem.*
All other agricultural implements and machinery - - -	12½ % *ad valorem.*

FALKLAND ISLANDS.

All kinds - - - - - - - - -	Free.

UNION OF SOUTH AFRICA.

Sprayers and sprinklers and other apparatus for the prevention or the destruction of pests or diseases in stock, plants, or trees:	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - - - -	3 % *ad valorem.*
Dipping-tanks:	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - - -	3 % *ad valorem.*
Other agricultural apparatus, appliances, implements, and machinery:	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - -	3 % *ad valorem.*

RHODESIA.

Sprayers and sprinklers and other apparatus for destroying pests or diseases in stock, plants, or trees; dipping-tanks:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - - The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
RHODESIA—*cont.*	
All other agricultural apparatus, appliances, implements and machinery:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free. (*a*)
The produce of non-reciprocating British Possessions	
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
NYASALAND PROTECTORATE.	
Agricultural machinery, farming implements, and all apparatus and plant usually and principally employed in farming operations -	Free.
UGANDA PROTECTORATE.	
Agricultural implements (*b*) and machinery, and all apparatus and plant usually and principally employed in farming operations -	Free.
EAST AFRICA PROTECTORATE.	
Trek chains and picks - - - - - -	Free.
(Customs Notice, dated 19th January 1912.)	
Agricultural implements (*b*) and machinery, and all apparatus and plant usually and principally employed in farming operations -	Free.
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % *ad valorem.*
If imported into other Protectorate ports - - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - - - -	Free.

(*a*) A decision has been given by the Government of Southern Rhodesia that "Kaffir picks and hoes" are subject to a duty of 3 % *ad valorem* when the manufacture of non-reciprocating British Possessions on importation into that Territory.

(*b*) It is stated in a Customs Notice issued in the "Official Gazette" of the British East Africa and Uganda Protectorates, of 15th January 1905, that the following articles are included under the term "Agricultural Implements":—

(1) Agricultural Implements and Machines:—

Ploughs.	Cultivators.	Harrows.	Shovels.
Rollers.	Sowers.	Drills.	Hoes.
Sprayers.	Forks.	Spades.	

(2) Harvesting Implements and Machines:—

Reapers.	Mowers.	Scythes.	Sickles.
Tedders.	Rakes.	Binder Twine.	

(3) Implements and Machines for manipulating Produce:—

Thrashers.	Balers.	Trusses.	Winnowers.
Corn and cake crushers.	Chaff cutters.	Cookers.	Dairy utensils.

(4) Implements and Machines for stock:—

Dippers.	Troughs.	Shears.	Clipping machines.
Castrators.	Incubators.	Poultry appliances.	

(5) Implements and Machines which may be used for Agricultural purposes:—

Motors.	Saws.	Axes.	Belts.	Pumps.
Harness.	Barrows.	Baskets.	Ladders.	Waggons.
Weighers.	Grindstones.	Fencing material.	Carts.	Gate mountings.
Sacks.	Tanks.		Gates.	Ropes.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
NIGERIA.	
All kinds	Free.
GOLD COAST.	
If imported into the West or East of the Volta; Agricultural and gardening implements and agricultural machinery.	Free.
SIERRA LEONE.	
Agricultural and gardening implements and tools, machinery and apparatus (and all parts and appliances thereof), consisting of a combination of moving parts or mechanical elements, which may be put in motion by physical or mechanical force, and admitted as such by the Collector of Customs, for agricultural purposes and for use in connection with the preparation of any natural product of the Colony, or the development of any industry in connection with such product	Free.
GAMBIA.	
Ploughs, harrows, cultivators, clodcrushers, and other farming implements	Free.
Machines used for industrial purposes; also mills for grinding, including parts thereof	Free.
DOMINION OF CANADA.	
Implements in use by settlers for at least six months before their arrival in Canada (exclusive of machinery or articles imported for use as a contractor's outfit, of implements moved by mechanical power and for use in any manufacturing establishment, or for sale), provided that they are imported with the settler on his first arrival, and are not sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Canada	Free.
Traction ditching machines (not being ploughs) adapted for tile drainage on farms, valued by retail at not less than 3,000 dollars each (616*l.* 13*s.* 3*d.*), and complete parts thereof for repairs	Free.
Cream separators	Free.
[In Appraisers' Bulletin No. 327, dated 19th August 1909, "cream separators" are defined to be machines which separate cream from milk by centrifugal force. Apparatus designed for separating cream from milk by the settling process is dutiable according to material.]	
Milking machines:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	27½ % *ad valorem.*
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Mowing machines, harvesters, self-binding or without binders, binding attachments, reapers, and complete parts thereof, not including shafting or malleable iron castings; also finished parts for repairs of the machines specified in this item:	
Under the British Preferential Tariff; „ General Tariff	12½ % *ad valorem.*
Cultivators, ploughs, harrows, horse-rakes, seed drills, manure spreaders, weeders, and windmills, and complete parts thereof not including shafting:	
Under the British Preferential Tariff	12½ % *ad valorem.*
„ General Tariff	20 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Portable engines with boilers, in combination, horse powers and traction engines, for *farm* purposes (including gasoline traction engines—Appraisers' Bulletin No. 327, dated 19th August 1909); windstackers, and threshing machine separators, including baggers, weighers and self-feeders therefor and finished parts thereof for repairs:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Finished parts of iron or steel for repairs of portable engines and of traction engines for farm purposes:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
(Customs Memo. No. 1491B, dated 11th August 1908.)	
Axes, scythes, sickles, or reaping hooks, hay or straw knives, edging knives, hoes, rakes, pronged forks:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	22½ % *ad valorem.*
Hay loaders, potato diggers, fodder or feed cutters, grain crushers, fanning mills, hay tedders, farm, road or field rollers, posthole diggers, snaths:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Shovels and spades of iron or steel; shovel and spade blanks and iron or steel cut to shape for same; also lawn-mowers (including horse lawn-mowers—Appraisers' Bulletin No. 327, dated 19th August 1909):	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	32½ % *ad valorem.*
All other agricultural implements:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
[Machines or parts of machines valued at not less than 45*s.* 1⅓*d.* exported for repairs may be entered for duty at the value of such repairs if identified upon re-importation within one year. (Customs Memo. No. 896B, dated 23rd April 1897.)]	

NEWFOUNDLAND.

Agricultural implements which have been in use by a settler for at least six months before his arrival in the Colony (exclusive of machinery or articles imported for use in any manufacturing establishment, or for sale) provided that they are imported with the settler on his first arrival, and are not sold or otherwise disposed of, without payment of duty, until after 12 months actual use in Newfoundland	Free.
Churns of all descriptions	Free.
Shovels and spades, of iron or steel	25 % *ad val* (*a*)
Garden or lawn sprinklers	35 % *ad val.* (*a*)
Hay-binders, bone crushers, hay and feed cutters, cream separators, incubators, and all other agricultural implements and machinery	Free.

BAHAMAS.

Machinery required for the purpose of the processes carried on at agricultural factories (Act No. 21 of 1906)	Free.
Machines, agricultural, certified for farm use only	Free.
Fibre machines and cotton gins	Free.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BAHAMAS—*cont.*

Machines for the manufacture of any native product - -	Free.
Mills, agricultural, or for use in manufactories - - -	Free.
Mills, corn - - - - - - - -	Free.
Pickaxes, fruit clippers, and machetes, orange sizers, hoes, mattocks, pruning shears, scythes - - - - -	Free.
All other agricultural implements and machines - - -	20 % *ad valorem.*

TURK'S AND CAICOS ISLANDS.

Agricultural implements, viz., axes, bill hooks, cutlasses, forks, mattocks, pick-axes, spades, and shovels - - -	Free.
Agricultural machinery - - - - - - -	Free.

JAMAICA.

Agricultural implements, viz., axes, agricultural forks, bill-hooks, banana gouges, banana knives, barratones, cultivators, cled crushers, cane bills, cane knives, cane digging bills, cutlasses, dibbles, fruit pickers, field rollers and pulverizers, grass knives, ginger knives, harrows, hay balers and binders, hay knives, horse-hoes, hoes, mattocks, mowers (such as are used for cutting grass, but not lawn mowers), pickaxes, ploughs, pruning saws, pruners (including pruning scissors), rakes, sowing machines, stump extractors, spuds, sickles, scythes, spades, shovels, sprayers (but not such as are ordinarily used for watering gardens or sprinkling lawns), treaching spades, and watering cans - - - - - - -	Free.
Agricultural machines, machinery and apparatus, whether stationary or portable, worked by power or by hand, for manufacturing or preparing for market the agricultural products of the Colony (including sugar, cocoa, coffee, pimento, ginger, kola, annatto, cocoanuts, tobacco, cassava, fruits, and vegetables of all kinds, woods of all descriptions, and fibres), and for raising water for the development, manufacture, or preparation of such agricultural products - - -	Free.
All other agricultural implements and machines - - -	10 % *ad valorem.*

CAYMAN ISLANDS.

All kinds - - - - - - - -	5 % *ad valorem.*

ST. LUCIA.

Articles imported for the use of the Imperial Department of Agriculture - - - - - - - -	Free.
Stills, admitted as such by the Treasurer - - - -	Free.
Machinery, including engines worked by steam or other power, or by hand, for agriculture and irrigation, and all necessary parts and appliances for the erection and repair of such engines	Free.
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including coolers, cultivators, filter presses, grubbers, harrows, horse-hoes, horse-rakes, ploughs, and sugar and vacuum pans -	Free.
All other agricultural implements and machinery:	
Under the British Preferential Tariff - - -	12 % *ad valorem*
„ General Tariff - - - - - -	15 % *ad valorem*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. VINCENT.

Ploughs of all kinds, harrows of all kinds, cultivating machines of all kinds, and seed drills and parts thereof, hoes and agricultural forks - - - - - -	Free.
Machinery for the manufacture of agricultural produce for market or for the manufacture of ice, and all necessary parts and fittings thereof including steam boilers and engines, tayches, sugar pans, and any other vessels to be used in such manufacture when not imported for sale - -	Free.
Other machinery and any parts or fittings thereof not imported for sale which the Governor-in-Council may consider to be likely to further the introduction of any new industry, and the admission without payment of duty is approved by the Governor-in-Council - - - - - -	Free.
Churns, butter workers and butter making appliances; also apparatus for the application of insecticides; incubators -	Free.
All other agricultural implements and machinery and parts thereof:	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
„ General Tariff - - - -	12½ % *ad valorem.*

BARBADOS.

Machinery imported for the purpose of reaping or manufacturing sugar or rum, and for the control of such manufacture, provided such machinery be not imported for sale, on the certificate to that effect of the person so importing, the certificate also stating the plantation, factory or sugar company for which such machinery is imported:	
Under the British Preferential Tariff - -	Free.
„ General Tariff - - - -	2 % *ad valorem.*
Machinery required for the purpose of manufacturing and manipulating cotton, cotton seed and all the by-products of cotton seed:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - -	2 % *ad valorem.*
[The term "cotton" means the soft downy substance attached to, or separated from the seed of the cotton plant; and the term "cotton seed" means the seed of the plant producing "cotton."]	
Machinery imported for the purpose of manufacturing tobacco or cocoa:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - -	2 % *ad valorem.*
"Apparatus" (as distinct from "machinery") in connection with all the above classes of machinery - - -	Free.
All other agricultural implements and machinery:	
Under the British Preferential Tariff - - -	9 % *ad valorem.*
„ General Tariff - - - - -	11¼ % *ad valorem.*

GRENADA.

Machinery or appliances considered by the Governor-in-Council to be useful for the development of local manufactures or products, or imported for the development or improvement of any business or manufacture or curing process carried on by, or belonging to, the importer - - - -	Free.
All other agricultural implements and machinery:	
Under the British Preferential Tariff - - -	8 % *ad valorem.*
„ General Tariff - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
VIRGIN ISLANDS.	
Agricultural machines, machinery and apparatus, whether stationary or portable, worked by power or by hand, including parts - -	Free.
All other agricultural implements - - - - -	10 % *ad valorem.*
ST. CHRISTOPHER.—NEVIS.	
Agricultural machinery, whether stationary or portable, including parts and appliances for the erection or repair thereof, or for the communication of motive power thereto, when not imported for sale (including machinery and apparatus and parts thereof, to be used in any manner whatsoever for, in, or towards the manufacture of sugar and rum, when not imported for sale) - - -	Free.
[The permission of the Treasurer is required for the sale or disposal of the above articles.]	
All other agricultural implements and machinery:	
Under the British Preferential Tariff - - - -	8⅔ % *ad valorem.*
„ General Tariff - - - - -	11 % *ad valorem.*
ANTIGUA.	
Agricultural machinery, whether stationary or portable—when not imported for sale, and all necessary parts; also ploughs - -	Free.
All other agricultural implements and machinery:	
Under the British Preferential Tariff - - - -	10⅔ % *ad valorem.*
„ General Tariff - - - -	13⅓ % *ad valorem.*
MONTSERRAT.	
Agricultural machinery and apparatus, whether stationary or portable, including parts, when not imported for sale, including machinery and parts thereof, for the manufacture of starch, lime-juice or lime-juice products, sugar or rum, the ginning or baling of cotton, the crushing of cotton seed or the manufacture of cotton seed oil; also ploughs - - - - - - - - -	Free.
All other agricultural implements and machinery:	
Under the British Preferential Tariff - - -	10⅔ % *ad valorem.*
„ General Tariff - - - - -	13⅓ % *ad valorem.*
DOMINICA.	
Ploughs and similar implements, and agricultural forks - -	Free.
Machinery and apparatus for the reaping or manufacturing of produce, including parts - - - - - - -	Free.
All other agricultural implements and machinery:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Agricultural implements and tools—provided always that such implements and tools are imported in packages not containing other articles - - - - - - - -	Free.
Agricultural machinery (and parts thereof not imported for sale) if admitted as such by the Collector of Customs - - -	Free.
All other agricultural implements and machinery:	
Under the British Preferential Tariff - - - -	8 % *ad valorem.*
„ General Tariff - - - - -	10 % *ad valorem.*
BERMUDA.	
All kinds - - - - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BRITISH HONDURAS.	
Agricultural implements, passed by the Collector of Customs as such, or parts thereof	Free.
Mowing machines, when the Collector of Customs is satisfied that such are imported for agricultural purposes	Free.
All other agricultural machinery, including parts thereof	Free.
BRITISH GUIANA.	
Machinery (and component parts thereof), viz., Machines or sets of machines to be worked by steam, water, fire, or other power, or which before being brought into use required to be fixed with reference to other moving parts, and which are intended for:	
Rolling plantation rubber	Free.
Agricultural purposes when passed by the Comptroller of Customs	Free.
Reaping and preparation of rice for the market	Free.
Draining of land, manufacture or preparation of raw materials, or for use in the manufacture or preparation of manures	Free.
Distillation of rum	Free.
Preparing and ginning of cotton	Free.
[The term "machinery" does not include tools and implements to be worked by manual or animal labour; and only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or other especial quality, not adapted for any other purpose.]	
Steam diggers and dredgers	Free.
All other agricultural implements and machinery:	
Under the British Preferential Tariff	12 % *ad val.*(*a*)
„ General Tariff	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Agricultural machinery and parts thereof; sulphur syringes; tools and implements used in agriculture	Free.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS.

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

Telegraphic instruments and apparatus (and parts thereof) when imported by or under the orders of a railway company, and any instruments, apparatus and appliances when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling - - - -	Free.
Instruments, apparatus and appliances and parts thereof, viz.—computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic, scientific, surgical, surveying, telegraphic (except for railway companies), telephonic, and all other kinds of instruments, apparatus and appliances - - -	5 % *ad valorem.*
All other cutlery and tools - - - - -	5 % *ad valorem.*

ADEN.

All kinds - - - - - - -	Free.

STRAITS SETTLEMENTS (including LABUAN).

All kinds - - - - - - -	Free.

CEYLON.

Instruments—scientific, surgical, mathematical, &c., including instruments accompanying passengers and intended for their personal use - - - - - - - - -	Free.
Emery wheels - - - - - - - -	Free.
Chemical apparatus certified by the Director of Public Instruction to be imported for educational purposes - - -	Free.
All other cutlery and tools - - - - -	5½ % *ad valorem.*

MAURITIUS.

Instruments intended for professional use, the property of persons coming to the Colony, and for their personal use, or if arriving within *three* months before or after the arrival of the owners -	Free.
Regimental cutlery belonging to a regiment - - -	Free.
All other cutlery and tools - - - - - - -	12 % *ad valorem.*

SEYCHELLES.

Sprayers for insecticides - - - - - -	Free.
Instruments intended for professional use, the property of persons coming to the Colony, and for their personal use, or if arriving within *three* months before or after the arrival of such persons; also surgical instruments and appliances - - - -	Free.
Discs or records for gramophones and pianolas - - -	Free.
All other cutlery and tools - - - - -	12½ % *ad valorem.*

HONG KONG.

All kinds - - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA.	
The instrument or appliance described and known as the "Oxydonor" manufactured by Dr H. Sanche and Co., Detroit, U.S.A. (Proclamation dated 6th Sept. 1911) - - - - - - -	Prohibited.
Tools of trade for the use of artisans and mechanics, and tools of trade in general use, when not made wholly of wood and not being machines, viz.:	
Adzes, anvils (blacksmiths' and sawmakers'); artificial flower making tools (bowling irons, dies, hooks, knives, pieds de Biche, and sticking tongs); augers; auger bits; awls (including brad, marking, peg, saddlers' and shoe); axe, pole; axes, including slaters' axes; bands, surveyor's land; bench standards for gripping timber; little giant ring bender (a jeweller's tool); bevelling and skiving machine (*a*) for saddler's use; bevels; plumb bobs; bodkins (including printers' and stationery (or prickers); bookbinders' tools (including knives); bootmakers' tools (including knives, but not including lasts and jacks); borers (angular and bung); boxes and pins for vises; braces, and bits for braces; bricklayers' line pins; bristles; bruzzers; burnishers (including bloodstone); calipers; cards (file, flock, hair and wool); carvers' tools; case openers, hand; chains (measuring and land surveyors'); cap chasers; chisels including cross-out (steel) chisels; choppers; clamps or cramps, viz., bar, corner, floor, "G", pipe, vice, and similar types of portable clamps or cramps, also cramp heads; clapboard markers; nail claws; combination hoof cleaner (being hoof pick, hammer, wrench, and screwdriver combined); cleavers; clippers; combination tools (consisting of pincer, tomahawk, hammer, hollow punch, wire cutter, nail-driver and screwdriver); combs (bristle, curry, furriers', graining and mane); combs and cutters for sheep-shearing machines; compasses, viz., carpenters', coachbuilders', coopers' and engineers'; coopers' tools; curriers' tools, including knives; cutters, viz., adjustable, bolt, double, masons' (for stone-working), farriers' hoof (similar to pincers), glass, mitre, pipe, plug, rotary diamond glass for cutting circles of glass, sheet metal cutters (hand-worked), spoke (bicycle), wad, washer, and wire (hand); dentists' appliances for casting gold inlays, crowns, &c.; dies for making artificial flowers and screwing (for nut and bolt making); diggers, post hole; dowel plates and rounders; garment drafters; draining scoops and spades; drawers, bicycle crank; drawstoke, mitreing and trimming machine; drills; edges, steel, straight; emery wheel dressers; engravers' tools; tube expanders; cotter extractors; factory lacers (bootmakers' tools); button fasteners for boots (a hand tool used by the trade only); fencing crimpers; files, including patent valve; forks (coal, coke, cooks', digging, garden (small, used by hand only), hay, maltsters', miners', sluice, stable, stone, tanners', tine safe-edge utility, and tuning); frames (hack saw and saw); froes (shingle and paling); garden tools, hand, including women's; gas burner taps (or plumber's combination tool); gauges (including gun, hamlet dimension—a saw-bench attachment—hat, micrometer and wire); gilders' tools; gilding apparatus or gold foil holders; gimlets; glaziers' tools (including diamonds and knives); gouges; grafting tools; cylindrical tools for grinding spectacle glasses; grips, nipple (bicycle); grubbers; hammers, including pneumatic (hand) hammers; handles,	Free.

(*a*) It is stated that this is not strictly a machine, although so called.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Tools of trade, &c.—*cont.* metal bound pick; hardies, farriers' (blacksmith's, chisels); hatchets; hoes (garden and plantation); holders (sad iron (*a*), carpenters' bit, engineers' tap and type for use in printing labels on collars, &c.); holder on (pneumatic) for use with pneumatic hammers; holdfasts (bench); hooks (bagging, bill, bush, fern, furze, grass, hop, pea, potato, reap, sail, shave (plumbers'), slashers, socket (agricultural), spud, vine and weed); indicators, precision test, for testing the accuracy of flat surfaces, &c.; irons, viz., billiard (with shoe), block or cutting, caulking (busters or reaming, deck, horsing, jerry, pen mauls, sharp, single crease (or making), spike, and tinnail), charcoal, cloth, crimping, croze, flagging, goffering, Italian, manufacturers', pinching, pinking, plane, sad, saddlers', shaving, smoothing, with or without heater other than those electrically heated, spokeshave, and tailors'; jewellers' tools, viz., bullstickers, busts, handles (universal), irons (bracelet), thread tools, tongs (draw, corn, crucible and pin), tribelets, tweezers, scorpers, spitstickers, and stakes; jiggers; jigs, including brazing jigs; jointers; jumpers (sometimes known as jumper drills for punching holes in brick or stone walls for plugging purposes); keys, tuning; knives, viz., budding, carpenters' (bench, stop and clamp), cane-cutting, curriers', draw, farriers', gilders', hay, lead (plumbers'), moon (curriers'), palette, putty, scudding, slaters', splitting (saddlers'), striking, tanners' and welt trimmers; knurling tool (for hand use); lace looms; lamps, viz., blow (plumbers'), brazing, brazing lamps and blowpipes combined, painters' (burning off) and singeing lamps; levers, tyre (cycle), being tyre lifters; long distance sight levels, to attach to carpenters' levels; spirit levels; lithographic tools; mallets, dentists' (wood handle, metal head, with leather face); mandrels, expanding; masons' tools; mattocks; mauls (shipwrights'); measurers, viz., foot and last and brass counter; measures (tailors'), having metal protected ends; meshes, bone for netting; micrometers; mill bills; mitreing and trimming machines (drawstoke) for wood working; mitreing machines (frame makers' tools); mitre boxes (metal); mortar larries; moulders' tools; moulds, viz., bottle making, Bougie (similar to suppository moulds), glass jar, press for glass jar covers, lead (for lead light worker) and suppository; myticuttah (used for pruning and dehorning); nail drawers, hand; needles (including miners' and sewing machine); nippers; outfits, fretwork on cards, consisting of steel frame and other tools of trade; painters' tools (*b*) (not including brushes but including knives); saddlers' and sailmakers' palms; hoof parers; piano tuners' tools; fruit pickers; picks (except picks, single-ended, with hammer heads); pill rounders; pincers; pins (knitting, and masons' line); pipes, blow, not including operating mechanism or rubber tubing; planes; plasterers' tools; plates, draw and screw; pliers, (including button-hole but excluding sheep shearing punching pliers); potters' tools, viz., embossed rollers or plain rollers to be embossed, for making designs on pottery; presses (capsule, for bottling by hand); pricker (pad); printers' tools, viz., blocks for mitreing, steel furniture, gauge and laying-on pins, gold knives, imposing surfaces, keys, levigators, locking-up apparatus, moulds for making rollers,	Free.

(*a*) This covers handles for sad or smoothing irons, but not the stands for same.
(*b*) This exemption applies to painters' knives, whether used by artists, or otherwise.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Tools of trade, &c.—*cont.*

palette knives, quoins (metal), roller frames and stocks, rolls and fillets, shears, sticks (composing and shooting, side and foot sticks), tweezers and typeholders; pruning tools; punches (*a*) (including eyelet, eyelet for office use, steel letter, and wad); racer, compass (saddlers'); rakes (hand and hay); rasps, including bread and shoe; reamers; rein rounders; removers, free wheel; re-shapers, linotype matrix; ring sizes and sticks; rippers, slaters'; rollers, grainers' and paperhangers'; rotary sharpeners; routers (double-ended and wheelwrights'); rules (measuring and tailors', having metal protected ends); saddlers' and harness makers' tools, excepting raw hide mallets (also known as knives or punches); saw ears, with bolts attached; saw sets; saws (cross-cut, frame, hack and hand); scissors (grape); scoops, viz., draining, grain shovels, and spring wire scoops); scrapers (cabinet, case, deck, dental, dough, horse, painters', pig, plumbers', tube and vulcanite); scraping tools for engineers; screw drivers; screws (bench and joiners' bench hand-screws); scribes; scythes; seccateurs; shaves (including edge, saddlers', skirt, and spoke); shears, viz., brushmakers', garden, glassworkers', pruning, sheep, tinsmiths' (hand) and tree pruning; shovels; shuttles, tatting (bone); sickles, smelting tools, viz., ladles, rable heads and slag scrapers; snips (tinsmiths'); spades, including draining spades; spanners (adjustable type only); spatulas; spring valve removers or lifters; spring winders; squares (including tailors'); squeezers (cork), hand; standards (bench); stands, bicycle erecting (whether bench or floor); curriers' steels; stencils for use with aerographs (air brushes); stereo. tools, including stocks, dies, and taps for same; bench stops; strainers (web for saddlers); stretchers (carpet and hat); surface plates; swage (blocks, jumper or upset and shapers); swages, saw; tangs for cross-cut saws; tanners' tools, including knives; Chesterman tapes, with wires running through fabric, and measuring tapes; tailors' thimbles; tomahawks; trammel heads or points; trimmers, drawstroke and spoke; trowels, including garden trowels; turn-screws; tyre-lifters; spring valve removers or lifters; vehicle makers' tools, viz., counter sinks, cutters (plug and washer), draw knives, drill holders, reamers and tire measures; vises, including boxes and pins for vises; watchmakers' tools; wedges, piano tuners'; wheels (gilding, pipe cutter, and tracing); wrenches, pipe, all kinds; and other wrenches (adjustable type only) - - - Free.

Dies, cutting; dies winker; ear markers; jewellers' tools, not elsewhere specified; rivet sets; tinsmiths' tools, not elsewhere specified, including folders; triers and winker presses:

Under the British Preferential Tariff - - - 25 % *ad valorem.*

" General Tariff - - - - 30 % *ad valorem.*

Scientific instruments and apparatus, and materials for scientific purposes, for use in universities, colleges, schools, public hospitals or any public institution, and which cannot reasonably be manufactured or produced within the Commonwealth, under Departmental By-Laws - - - - - - - - - Free.

[Under By-Law No. 229, dated 17th June, 1912, it is provided that the above articles may be imported free of duty, upon the production of a certificate from a responsible official of the institution for which

(*a*) Excluding hollow punches for sheet metal workers and sheep ear punches.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT :—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

the goods are intended, to the effect that the goods are to be used therein for scientific purposes; provided that the Comptroller of Customs is satisfied that the instruments, &c. in question are properly admissible within the terms of the Tariff heading as to Australian manufacture or production. The Comptroller-General may require security for the due observance of the prescribed conditions.]

Barographs; calorimeters; cathetometers; dividing engines for graduating bars, tubes and circles; kymographs and time markers; dial micrometers; microtomes; pyrometers; spherometers; thermographs; thermostats; thermo-regulators; microscopical, mineralogical, and blow-pipe cabinets (fitted); mercury vacuum pumps; viscosimeters; vacuum ovens for laboratories; drawing, mathematical and surveying instruments (including aneroid barometers with altitude scales—Supplement No. 3 to the Customs Tariff Guide) - - - - - - Free.

Scientific instruments for measuring, absorption, dispersion, intensity, reflection, refraction, and rotation of light, and for colour analysis and colour comparison - - - - - Free.

Instruments of other material than glass for measuring the density of liquids, solids, and gases, including hydrometers, saccharometers, lactometers, salimometers, and barkometers - - - - Free.

[For instruments made of glass, *see* under "Glass."]

Ophthalmic instruments and appliances including cases of trial lenses, caustic holders, demonstrating apparatus, eye douches, electro-magnets, eye compresses, eye guards, ophthalmic lamps, ligature bottles and troughs, ophthalmoscopes, optometers, perimeters, pupilometers, sterilizing apparatus for solutions, operation tables, temperature regulator, test types, tests for colour vision, trial cases, trial drums, trial frames, dressing trays, and instrument trays Free.

Apparatus for the testing and analysis of milk, wine and other agricultural products as prescribed by Departmental By-Laws - Free

The following apparatus may be admitted free under various Customs By-Laws :—

Centrifuges, spiral geared (two speed).

L'Equilibro Clarimetre (for testing wine prior to clarification).

Nicholls' "Sensible" apparatus for testing the percentage of moisture in butter (consisting of scales, spirit lamp, metal cup, disc mirror, mirror holder and tweezers).

Funke's new examining apparatus for the purpose of testing the moisture in butter.

Farrington's butter moisture testing apparatus, consisting of special oven with necessary dishes, extra sensitive scales or balances, and glass cream bottles.

Lactocryoscope for the testing of milk by freezing.

Dr. N. Gerber's weighing apparatus for testing the percentage of moisture in butter and consisting of one sensitive scales and weighing pan, spirit lamp, tweezers, stirring stick and holding collar.

Various cream and moisture test scales manufactured by certain companies.

"Reform" moisture tester for testing the percentage of moisture in wheat, flour, maize, hops, &c., and consisting of burner, brass retort, iron tripod stand, brass cooling or condensing chamber, graduated glass collecting tube, thermometer, brass funnel and glass measuring tubes.

Any other apparatus approved by the Minister.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Bacteriological apparatus, including counting apparatus, culture dishes, flasks and tubes, slide cabinets and trays, staining dishes and plates, stains and incubators - - - - - -	Free.
Surgical and dental and veterinary instruments and appliances (not being furniture), viz., amputating, cupping, dissecting, examining, operating, and veterinary; operating bags fitted with instruments, syringes (except of glass), galvano-cautery batteries and appliances, operating tables, dressing and instrument trays, X-ray apparatus, viz., X-ray tubes, tube shields, fluorescent screens, tube holders, apparatus for localisation and stereoscopic radiography - -	Free.
Photographic accessories of rubber, not being integral parts of cameras:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
Cameras and magic or optical lanterns including mounted lenses and accessories (other than dry plates and negatives), not elsewhere included:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - - -	5 % *ad valorem.*
Microscopes; telescopes; clinical thermometers; magnetic compasses of all kinds except for external wear and except those of gold or silver or mounted in gold or silver; ships' chronometers, patent logs and sounding machines:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - - -	5 % *ad valorem.*
Rotary and percussive rock drills:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - - - -	5 % *ad valorem.*
Steel knives for hand tobacco cutters and hand tin openers:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - -	5 % *ad valorem.*
All other kinds of cutlery, forks, spoons, and knife sharpeners, including the articles named when plated or silver ferruled; but not including any article otherwise partly or wholly made of gold or silver:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*
Log band saws, with band wheels 5 ft. and over in diameter (*a*) -	Free.
Saws not otherwise enumerated - - - - -	15 % *ad valorem.*
Pedometers:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem.*
Gramophones, phonographs, and other talking machines, including cases (but not horns) imported with machines, and records:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - - -	5 % *ad valorem.*
Kinematographs; kinetoscopes and bioscopes (including autoscope advertising machines—Supp. No. 2 to the Customs Tariff Guide):	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - - - - -	35 % *ad valorem.*
Sensitized and exposed films for kinematographs, kinetoscopes and bioscopes - - - - - - - - -	Free.
Spectacles and spectacle frames (not being gold), and spectacle glasses and lenses - - - - - - - - -	Free.
All articles partly or wholly made up of gold or silver and all other manufactures of metal:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - - - -	30 % *ad valorem.*
[For machine tools, *see under* "Machinery."]	

(*a*) One saw blade may be delivered free with each machine if accompanying it. (Customs Tariff Guide.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TERRITORY OF PAPUA.

Mining tools, and parts thereof	Free.
Cutlery, hardware, and ironmongery	10 % *ad valorem.*

DOMINION OF NEW ZEALAND.

Engineers', and all metal, or wood, or stone workers' machine and hand tools	Free.
Artificers' tools, not otherwise enumerated, including axes and hatchets; spades; shovels; forks; picks; mattocks; quartz and knapping hammers; brazing lamps; electricians' portable testing sets; rock drills, diamond drills, and drill sharpeners; soldering irons; paper hangers' scissors; butchers' saws and cleavers; measuring bands and tapes; coal cutters and air picks; sole, heel, stiffening, and toe-cap knives; machine saw blades; and also areameters for measuring the spread of hides (Minister's Order No. 885, dated 3rd August 1908)	Free.
Microscopes, telescopes, and slides and lenses for the same	Free.
Films for bioscopes, cinematographs, and kinetoscopes	Free.
Slides for magic lanterns	Free.
Surgical and dental instruments; also thermometers	Free.
Opthalmoscopes, optometers, and other measuring instruments for opticians' use	Free.
Scientific and philosophical instruments and apparatus, viz.:—Alcoholmeters (Minister's Order No. 923, dated 4th April 1910); assay-balances; laboratory retorts, and laboratory flasks and other instruments, and apparatus, for chemical analysis, and assay work; assay furnaces, including dentists', and jewellers' furnaces; cream-test scales specially suited for aboratories, burettes and pipettes for milk testing (Minister's Order No. 853, dated 29th October 1907); embedding bath for keeping diseased human tissues for subsequent examination (Minister's Order No. 874, dated 14th April 1908); ammonia-gauges for registering pressure in pipes of refrigerating plant, automatic steam recorder (the "Sarco"), damp-detectors, for detecting degree of dampness in bales of wool, also urinary testing sets, consisting of stoppered bottles, urinometer, trial-glass and test tubes and reagents (Minister's Order No. 902, dated 6th April, 1909); gauges for testing pressure of gas in aerated water bottles (Minister's Order No. 925, dated 2nd May 1910); adding and calculating machines (Minister's Order No. 1,002, dated 8th May 1912); also such instruments, and apparatus, suited strictly for scientific and philosophical purposes, as may from time to time be approved by the Minister of Customs	Free.
Glassworkers' machine and hand tools (not including brushes or brushware) [Governor's Order No. 201, dated 3rd November 1911.]	Free.
Gasmantle tester, milk testers ("Babcock") and tide-gauges (Minister's Order No. 885, dated 3rd August 1908)	Free.
Beekeepers' tools, implements and apparatus, viz.:—metal fittings for beehives, bee smokers, wax extractors, queen cages, comb foundation, foundation machines, honey knives, honey extractors, queen rearing outfits, wax presses, and all tools peculiar to the use of beekeepers	Free.
Implements, instruments, and tools of trade, occupation or employment of passengers (not exceeding 50*l.* in value) which have been in use for 12 months prior to embarkation by persons bringing them to the Colony, and which are not intended for any other person, or for sale:— Provided that such goods are imported within two years of the first arrival in the Colony, of the persons by whom they have been used	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
DOMINION OF NEW ZEALAND—*cont.*	
Photographic cameras and lenses, including focussing cloths and camera covers:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - - -	10 % *ad valorem.*
Magic lanterns, bioscopes, cinematographs, kinetoscopes, phonographs, gramophones, graphophones, and the like instruments, including accessories peculiar thereto; also limelight, and the like apparatus, including accessories peculiar thereto, except magic lantern slides:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - - -	30 % *ad valorem.*
Artists' palette knives; also surveyors' instruments, viz.: steel bands, chains, measuring tapes, field instruments, and drawing instruments (including draughtsmen's):	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - - -	10 % *ad valorem.*
Spoons, tinned (Minister's Order No. 1044, dated 11th June 1913); also foot-rot knives (Minister's Order No. 852, dated 14th October 1907); pruning and bedding knives (being clasp knives) (Minister's Order No. 915, dated 1st November 1909) and all other Cutlery, including plated cutlery:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - - -	30 % *ad valorem.*
FIJI.	
Films for kinematographs, kinetoscopes, and bioscopes - -	Free.
Bottoming tools, Demerara shovels, digging forks, draining tools, earth scoops, stump extractors, hoes, rakes, scythes, sickles, and spades -	5 % *ad valorem.*
Cameras, magic or optical lanterns, including slides and all accessories	12½ % *ad valorem.*
Kinematographs, kinetoscopes, bioscopes, and all accessories not otherwise enumerated - - - - - - - -	12½ % *ad valorem.*
Cutlery and other tools - - - - - - -	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds - - - - - - - - -	Free.
UNION OF SOUTH AFRICA.	
Surgical instruments and appliances - - -	Free.
Water boring and pumping apparatus and pumps (not including beer pumps); instruments for use in construction and working of telegraph and telephone lines; assay apparatus for dry assaying; school requisites; apparatus, appliances, and implements (not including mechanics' tools), for agricultural, manufacturing, mining, bookbinding, printing, and other industrial purposes; apparatus, appliances, and implements used in connection with the generation, storage, transmission, distribution of, and lighting by, gas or electric power (not including fancy fittings):	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - -	3 % *ad valorem.*
Emery wheels:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - -	3 % *ad valorem.*
Films for bioscopes and cinematographs - - *Per* 100 *ft.*	0 5 0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Bioscopes, magic lanterns, cinematographs; phonographs, gramaphones and records therefor:	
Under the British Preferential Tariff - - - -	22 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Cutlery and all other tools:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
„ General Tariff - - - - - - -	15 % *ad valorem.*

RHODESIA.

Water boring and pumping apparatus; instruments for use in construction and working of telegraph and telephone lines; school requisites; apparatus, appliances, and implements (not including mechanics' tools), for agricultural, manufacturing, mining, bookbinding, printing, and other industrial purposes; also apparatus, appliances, and implements used in connection with the generation, storage, transmission, distribution of, and lighting by, gas or electric power (not including fancy fittings):	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.(*a*)
The produce of non-reciprocating British Possessions -	Free.(*a*)
Under the General Tariff - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Emery wheels:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff - - - -	
The produce of the United Kingdom and reciprocating British Possessions:	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Assay apparatus:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff.	
The produce of the United Kingdom and reciprocating British Possessions - - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Cyclometers:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - -	12 % *ad valorem.*
The produce of non-reciprocating British Possessions -	12½ % *ad valorem.*
Under the General Tariff - - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
(Customs decision.)	

(*a*) Decisions have been given by the Government of *Southern* Rhodesia that "pipe wrenches and X ray apparatus" are subject to a duty of 3% *ad valorem* when the manufacture of non-reciprocating British Possessions on importation into that Territory.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*	£ s. d.
Cutlery and all other tools :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*

NYASALAND PROTECTORATE.

Binoculars and photographic cameras which have been used, also scientific instruments intended for the private or professional use of passengers, and not intended for trading purposes - - -	Free.
All other cutlery and tools - - - - -	10 % *ad valorem*

UGANDA PROTECTORATE.

Binoculars, photographic cameras, and instruments intended for the professional use of passengers, forming part of their baggage and not intended for trading purposes - - - -	Free.
All other cutlery and tools - - - - - -	10 % *ad valorem.*

EAST AFRICA PROTECTORATE.

Binoculars, photographic cameras, and instruments intended for the professional use of passengers, forming part of their baggage and not intended for trading purposes - - - -	Free.
All other cutlery and tools - - - - - -	10 % *ad valorem.*

SOMALILAND PROTECTORATE.

Surgical and medical instruments personally imported by a doctor, and surveying instruments personally imported by an engineer or surveyor for professional use - - - - -	Free.
All other cutlery and tools :	
If imported into Zeyla - - - - -	5 % *ad valorem.*
If imported into other Protectorate ports - - - -	7 % *ad valorem.*

ST. HELENA.

All kinds - - - - - - - - -	Free.

NIGERIA.

Distilling apparatus and machinery imported into Southern Nigeria (unless the approval of the Governor-in Council shall have first been obtained) - - - - - - - - -	Prohibited.
Iron-toothed spring traps - - - - *Each*	0 1 0
Hardware and cutlery - - - - - -	10 % *ad valorem.*
All other tools - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
GOLD COAST.	
Distilling apparatus and machinery (unless the approval of the Governor-in-Council shall have first been obtained) - - -	Prohibited.
If imported into the West of the Volta:	
Tools of all kinds - - - - - - -	Free.
Instruments and appliances for scientific purposes and research and for surveying land - - - - -	Free.
Cutlery - - - - - - - -	10 % *ad valorem.*
If imported into the East of the Volta:	
Tools, and scientific and surgical instruments - -	Free.
Cutlery - - - - - - -	4 % *ad valorem.*
SIERRA LEONE.	
Cutlery and hardware by letter post - - - - -	Prohibited.
Distilling apparatus and machinery (Order No. 7 of 1911 (sec. 11)) -	Prohibited.
Tools and implements for use in connection with motor vehicles and engines used for industrial or commercial purposes and imported therewith, when admitted as such by the Collector of Customs -	Free.
Soldering tools - - - - - - - -	Free.
(Order-in-Council No. 13 of 1911.)	
Agricultural and gardening tools, also tools imported by miners or prospectors for their *bonâ fide* use - - - -	Free.
Mathematical, scientific, and surgical instruments - - -	Free.
All other cutlery and tools - - - - -	10 % *ad valorem.*
GAMBIA.	
Distilling apparatus and machinery (unless the approval of the Governor-in-Council shall have been first obtained) - -	Prohibited.
Scientific and surgical instruments and apparatus - - -	Free.
All other cutlery and tools - - - - -	5 % *ad valorem.*
DOMINION OF CANADA.	
Scientific apparatus for laboratory work in public hospitals; also apparatus for sterilizing purposes; not including washing or laundry machines; all articles in this item when imported in good faith for the use and by the order of any public hospital - - -	Free.
Instruments and tools of trade belonging to settlers; surgical and dental instruments including surgical needles; X ray apparatus and parts thereof; surgical operating tables for use in hospitals; microscopes valued at not less than 10*l.* 5*s.* 6⅔*d.* each by retail; also philosophical and scientific apparatus, utensils, instruments, and preparations, including boxes and bottles containing the same, when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister of Customs -	Free.
Tools not manufactured in Canada up to the required standard necessary for any factory to be established for the manufacture of rifles for the Government of Canada, under regulations prescribed by the Minister of Customs - - - - - -	Free.
Coal augers; rotary coal drills; core drills; also diamond drills -	Free.
Miners' rescue appliances, designed for emergency use in mines, where artificial breathing is necessary in the presence of poisonous gases, and automatic resuscitation apparatus for artificial breathing, to aid in the saving of human life - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT :—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground or otherwise manufactured :	
Under the British Preferential Tariff - - -	5 % *ad valorem.*
„ General Tariff - - -	10 % *ad valorem.*
Pneumatic machine tools :	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - -	27½ % *ad valorem.*
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Axes :	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - -	22½ % *ad valorem.*
Photographic, mathematical (*a*), and optical instruments ; philosophical instruments (when not imported for colleges, scientific societies, &c.) ; pedometers and cyclometers, also magic lanterns and slides therefor (including films for use in moving picture machines and cinematographs (Appraisers' Bulletin No. 327, dated 19th August 1909) (*b*) :	
Under the British Preferential Tariff - - -	17½ % *ad valorem.*
„ Intermediate Tariff - - - - -	22½ % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
Cylinders, steel, and films, for moving picture machines and cameras :	
Under the British Preferential Tariff - - -	17½ % *ad valorem.*
„ Intermediate Tariff - - - - -	22½ % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
(Appraisers' Bulletin No. 630, dated 31st December 1912.)	
Special parts of metal, in the rough, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or kodaks :	
Under the British Preferential Tariff - - -	5 % *ad valorem.*
„ General Tariff - - - - -	7½ % *ad valorem.*
(Customs Memo. No. 1,684B, dated 14th June 1912.)	
Shovels and spades :	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - -	32½ % *ad valorem.*
Knives and forks and all other cutlery, of steel, plated or not :	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - - -	27½ % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Phonographs, graphophones, gramophones, and finished parts thereof, including cylinders and records therefor :	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - - -	27½ % *ad valorem*
„ General Tariff - - - -	30 % *ad valorem*

(*a*) It is stated in Appraisers' Bulletin No. 327 of 19th August 1909, that "mathematical instruments are to include measuring tapes, measuring rules, yardsticks, steel "squares, spirit levels, bevels, micrometers, and like tools or instruments used to ascertain "facts which must be mathematically exact."

(*b*) An Appraisers' Bulletin (No. 233, dated 10th April 1907) has been issued by the Canadian Customs Department notifying that "films which have been in use in other "countries in moving picture machines, and which are rented from the exporter conditional "on return to such exporter within a limited period are to be valued at not less than 20 "dollars (4*l.* 2*s.* 2⅔*d.*) per reel of 1,000 feet, without provision for refund when exported."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Planes, wood block, fitted with cutting blade and finished ready for use (Appraisers' Bulletin No. 327, dated 19th August 1909), and all manufactures of iron or steel, or of which iron and steel (or either) are the component materials of chief value, not otherwise provided for :	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - - -	27½ % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
NEWFOUNDLAND.	
Tools of trade belonging to settlers, which have been in use by the settler for at least six months before his arrival in the Colony, and provided that the articles are imported with the settler on his first arrival, and are not sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Newfoundland - - - - -	Free.
Rock-drills, imported for use in mining operations; prospecting drills to be used for proving the extent or existence underground of coal, oil, or ore bodies; tourists' implements, when in the possession of tourists, and imported under conditions laid down by the Minister of Finance and Customs; photo-engraving tools; also scientific instruments and apparatus, when imported for use in colleges, schools, and scientific or literary societies -	Free.
Surgical and dental instruments (not being furniture), surgical needles, clinical thermometers, catgut and silk sutures, and galvanic batteries when imported by doctors for use in their profession - - - - - - -	25 % *ad val.* (*a*)
Bookbinders' tools and implements, when imported by bookbinders for use in their trade, and not for sale; also saws, when used as a part of the original construction of mills and factories -	10 % *ad val.* (*a*)
Patent logs, compasses, quadrants, or sextants - - -	20 % *ad val.* (*a*)
Adzes, axes, cleavers, hatchets, saws, wedges, sledges, hammers, crowbars, cant-dogs, track tools, and picks; also eyes and poles for the same, and axe handles - - - -	25 % *ad val.* (*a*)
Anvils, vices, files and rasps, carpenters' rules, mallets, and ganges; shovels of iron or steel (except coal shovels); ice saws; ice-ploughs; also shoemakers' or tin smiths' tools and bench machines - - - - - - -	25 % *ad val.* (*a*)
Splitting, sheath, shoe, butchers', farriers', putty, glaziers', and paint knives - - - - - - - -	25 % *ad val.* (*a*)
Edged tools of all kinds for hand or machine use - -	25 % *ad val.* (*a*)
Scythes and other sharpening stones - - -	30 % *ad val.* (*a*)
Knives, not elsewhere specified, shears, scissors, erasers, manicure files, trimmers, lamp shears, horse and toilet clippers, and all other cutlery, whether plated or not - - - -	35 % *ad val.* (*a*)
Coal shovels and fire-irons - - - -	35 % *ad val* (*a*)
Thermometers, barometers, clinometers, chronometers, telescopes, binoculars, brass binnacles, and parallel rulers - -	35 % *ad val.* (*a*)
All other philosophical, photographic, mathematical, or optical instruments (when not imported for schools, scientific societies, &c.), including pedometers and cyclometers - - -	40 % *ad val.* (*a*)

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT :—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BAHAMAS.	
Tools which are required for the purpose of the processes carried on at agricultural factories (Act No. 21 of 1906) - -	Free.
Scientific instruments and apparatus (if passed by Governor-in-Council as imported for purposes of scientific research); barometers; thermometers; telescopes; field and marine glasses; compasses; surgical instruments and appliances and parts thereof; also cameras and photographic materials; also book-binding tools - - - - - - -	Free.
Scythes, mattocks, machetes and pickaxes - - - -	Free.
All other cutlery, tools and instruments - - - -	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - - -	10 % *ad valorem.*
JAMAICA.	
Professional implements, instruments and tools of trade, occupation or employment (used) in the actual possession of persons coming to the Island, but not to settle - - -	Free.
This item is not to be construed to include machinery or other articles imported for use in any manufacturing establishment.	
[The above articles may be admitted on security of a deposit of 30 % of the duty otherwise leviable; such deposit to be refunded if the articles are exported within two months of importation.]	
Philosophical and scientific apparatus and appliances brought by professional persons coming from abroad for use by themselves, temporarily for exhibition and in illustration, promotion and encouragement of art, science, or industry in the Island, and not for sale, under certain prescribed conditions -	Free.
Tools and materials for the Kingston General Commissioners, the Spanish Town Water Works Commissioners, or for any Parochial Board for any parochial or public service on the certificate of the Revenue Commissioner; also parts of any of the above articles - - - - -	Free.
Artisans' (*a*) tools and implements, viz., the distinctive tools and implements ordinarily used by an artisan in his trade or calling - - - - - -	Free.
Artificial limbs, crutches, and other appliances for the relief of bodily disablement - - - - - -	Free.
Magic lanterns and slides therefor, not to include biographs, projectographs and similar apparatus - - -	Free.
Telephones and telephone switch boards - - - -	Free.
All other cutlery and tools - - - -	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds - - - - - -	5 % *ad valorem*

(*a*) The term "artisan" is to be limited to mean fitter, mason, bricklayer, plasterer smith, carpenter, painter, cabinet-maker, cooper, bootmaker, saddler, watchmaker, and tailor, and the things exempted are to be limited to articles such as are *primâ facie* not ordinarily used in connection with other domestic purposes and are not to include any article entering into the construction as part of the thing worked upon.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
ST. LUCIA.	
Articles imported for the use of the Imperial Department of Agriculture	Free.
Surgical implements and appliances imported for the use of the importer, admitted by the Treasurer as such	Free.
Professional apparatus and tools, or implements of trade of passengers arriving in the Colony, and admitted by the Treasurer as such	Free.
Electric dental appliances:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
Articles imported for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including polariscopes	15 % *ad valorem.*
ST. VINCENT.	
Professional apparatus brought in by passengers for their own use; medical and surgical instruments, appliances and apparatus electric or otherwise imported by any duly qualified medical practitioner or dentist or veterinary surgeon for his own use in the exercise of his profession	Free.
Medical and surgical instruments imported by the St. Vincent Trained Nurses Association solely for the use of the members of the said Association	Free.
All other cutlery and tools	10 % *ad valorem.*
BARBADOS.	
Professional apparatus of passengers	Free.
Implements for manufacturing and manipulating cotton and cotton seed, and the by-products of cotton seed	Free.
[The term "cotton" means the soft downy substance attached to or separated from the seed of the cotton plant; and the term "cotton seed" means the seed of the plant-producing "cotton."]	
Cutlery, the property of the officers' and sergeants' mess of any of H.M. regiments arriving in the Colony, provided that should any of the cutlery be sold or otherwise disposed of in the Colony the duty thereon shall be paid to the Comptroller of Customs	Free.
Electric dental appliances:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other cutlery and tools	10 % *ad valorem.*
GRENADA.	
Surgical instruments and appliances imported for the use of the importer; implements for waterworks; also tools or implements of trade and professional apparatus of passengers arriving in the Colony	Free.
Electric dental appliances:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other cutlery and tools	10 % *ad valorem.*
VIRGIN ISLANDS.	
Surgical instruments, being for the use of the importer; also professional apparatus and workmen's tools brought in by passengers for their own use	Free.
All other cutlery and tools	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

St. CHRISTOPHER—NEVIS.	
Surgical instruments imported by any medical practitioner for his use, and not exceeding 100*l.* in value	Free.
Note.—The permission of the Treasurer is required for the sale or disposal of the above articles.	
Professional apparatus and workmen's tools brought in by passengers for their own use	Free.
Electric dental appliances:	
Under the British Preferential Tariff	$8\frac{4}{7}$ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
All other cutlery and tools	11 % *ad valorem.*
ANTIGUA.	
Surgical instruments and appliances imported for his use by a medical practitioner in actual practice, and not exceeding 100*l.* in value, or by a licensed veterinary practitioner not exceeding 20*l.* in value, and for his own use; also professional apparatus and workmen's tools brought in by passengers for their own use	Free.
Electric dental appliances:	
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff	$13\frac{1}{3}$ % *ad valorem.*
All other cutlery and tools	$13\frac{1}{3}$ % *ad valorem.*
MONTSERRAT.	
Surgical instruments and appliances imported for his own use by a medical practitioner in actual practice and not exceeding 100*l.* in value, or by a licensed veterinary practitioner not exceeding 20*l.* in value for his own use; also professional apparatus and workmen's tools brought in by passengers for their own use	Free.
Electric dental appliances:	
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff	$13\frac{1}{3}$ % *ad valorem.*
All other cutlery and tools	$13\frac{1}{3}$ % *ad valorem.*
DOMINICA.	
Surgical instruments imported by practitioners for their own use; also professional apparatus and workmen's tools brought in by passengers for their own use	Free.
Tools for use of Government Contractors (if exempted by the conditions of contract), and instruments and appliances of all kinds (and parts thereof), for the equipment of any observatory or laboratory established in the island for scientific purposes by, or with, the approval of the Government (Ordinance No. 10 of 1903)	Free.
[A certificate is to be furnished to the Treasurer specifying the particular purpose for which such goods have been imported.]	
Electric dental appliances:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	$12\frac{1}{2}$ % *ad valorem.*
All other cutlery and tools	$12\frac{1}{2}$ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Professional apparatus brought in by passengers for their own use	Free.
Implements and tools, viz.. bootmakers', saddlers', blacksmiths' and fitters', carpenters', painters', coopers', masons', tailors', and seamstresses', which in the opinion of the Collector of Customs are intended for use in any of the foregoing branches of industry; provided always that the above-mentioned implements and tools are imported in packages not containing other articles	Free.
Electric dental appliances:—	
Under the British Preferential Tariff	8% *ad valorem.*
„ General Tariff	10% *ad valorem.*
All other cutlery and tools	10% *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments AND TOOLS—*continued.*

[*See also under* Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BERMUDA.	
Tools imported by any contractor, or other person, for surveying or improving any of the channels or harbours under any contract or agreement with the Government of the Bermuda Islands; also professional apparatus of passengers	Free.
Scientific apparatus imported by or for the Bermuda Natural History Society for the purposes of the Biological Station or Aquarium	Free.
Cutlery, the property of the Governor, and imported by him on his first arrival in the Islands to take up the Government, and within six months after such arrival	Free.
Cutlery, the joint property of any regimental mess or of the officers of any of H.M 's forces stationed in the Islands	Free.
All other cutlery and tools	10 % *ad valorem.*
BRITISH HONDURAS.	
Passengers' professional apparatus; bee culture appliances; also apparatus and appliances, or parts thereof, imported by a licensee for searching for, gathering, or preparing sponges	Free.
All other cutlery and tools	12½% *ad valorem.*
BRITISH GUIANA.	
Tools used by artizans, woodcutters, miners, and gold-diggers, passed as such by the Comptroller of Customs	Free.
Implements and supplies used in bee culture, passed as such by the Comptroller of Customs	Free.
Scientific apparatus, utensils, instruments, and preparations, including absolute alcohol for preserving purposes, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school, or seminary of learning, and not for sale or exchange, subject to such Regulations as the Comptroller of Customs shall prescribe	Free.
Appliances imported by or for the use of the Society for the Prevention and Treatment of Tuberculosis	Free.
Appliances imported with the approval of the Surgeon General for the relief and control of Ankylostomiasis	Free.
Electric dental appliances of all kinds:—	
Under the British Preferential Tariff	12 % *ad val.* (*a*)
„ General Tariff	15 % *ad val.* (*a*)
All other cutlery and tools	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Microscopes and all microscopical and other apparatus or appliances for purposes of scientific investigation and research	Free.
Mathematical and other instruments used in schools for educational purposes, when imported for the use of schools	Free.
Tools and implements used in handicrafts	Free.
Mechanical appliances for use in the manufacture and examination of wine	Free.
Hospital appliances and equipments certified under the hand of the Chief Medical Officer to be imported for the use of any hospital	Free.
All other cutlery and tools	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY.

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

Machinery, viz., prime movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire-engines and other machines in which the prime mover is not separable from the operative parts -		Free.	
Machinery (and component parts thereof), viz., machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour or which, before being brought into use, require to be fixed with reference to other moving parts -		Free.	
Note.—It is provided that the term "machinery" does not include tools and implements to be worked by manual or animal labour; also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.			
Machinery and component parts thereof made of substances other than metal are included under the above heading.			
Generators for making soda-water, worked by steam power - -		Free.	
Printing presses - - - - -		Free.	
Perforating machines, gold blocking presses, standing screw and hot presses, stereotyping apparatus, paper-folding machines, paging and numbering machines, roller frames and stocks, roller moulds and metal furniture used for printing and lithographing purposes. (Customs Circular No. 3 of 1906.) - - - - -		Free.	
Railway rolling stock, viz.:—turntables, weighbridges, engines, tenders and traversers; also cranes and water cranes when imported by or under the orders of railway company - - -		Free.	
[It is provided that for the purpose of this exemption "railway" shall mean a line of railway subject to the provisions of the Indian Railways Act, 1890, also including railways constructed in Native States under the suzerainty of His Majesty.			
Water-lifts, sugar mills, oil presses and parts thereof; and the following dairy appliances, when constructed so that they can be worked by manual or animal power, viz.:—cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers and butter workers - -		Free.	
		Rupees.	annas.
Machines for the making, loading, or closing of cartridges -	*Each*	10	0 (*a*)
Machines for capping cartridges - - - -	*Each*	2	8 (*a*)
[If such machines for making, loading, closing, and capping cartridges appertain to a firearm (including gas and air guns, pistols and rifles), and are fitted into the same case with such firearm, they are admitted free.]			
All other machines, tools and implements worked by manual or animal labour - - - - - - -		5 °/₀ *ad valorem.*	
[*Note.*—The importation of airships into British India is regulated in accordance with the conditions of a license granted as provided by rules made under the Airships Act, No. 17 of 1911. Under this Act, an "airship" is held to mean any machine fitted with mechanical or other means of propulsion, designed to fly or float in the air without connection with the earth, and includes any part of such machine.]			

ADEN.

All kinds - - - - - - - -	Free.

(*a*) No duty in excess of 10 °/₀ *ad valorem* shall be levied upon machines for making, loading, closing or capping cartridges, except those for rifled arms. (Notification No. 1798–90, dated 27th May 1911.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - - -	Free.
CEYLON.	
Machinery, viz.—prime movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire engines, and other machines in which the prime mover is not separable from the operative parts, except motor cars not used for traction -	Free.
Machinery (and component parts thereof), viz., machines or sets of machines to be worked by electric, steam, water, fire, or other power, or which before being brought into use require to be fixed with reference to other moving parts, and which are intended:	
(*a*) For the preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool, or other fibres, or for any other process intervening between the raw material and the finished product as packed ready for the market - - - -	
(*b*) For the smelting and milling of iron and other metallic ores; or for the manufacture of iron, steel, and other metals -	
(*c*) For the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine - - -	
(*d*) For the milling of rice - - - - -	
(*e*) For the preparation, manufacture, and packing of tea, coffee, raw rubber, and cacao - - - -	
(*f*) For printing presses - - - - -	
(*g*) For foundries and workshops of iron and other metals -	
(*h*) For railway workshops - - - -	
(*i*) For the refining of petroleum, or the manufacture of vegetable oils - - - - - - -	Free.
(*j*) For the crushing of bones or manufacture of bricks -	
(*k*) For the manufacture of lac - - - -	
(*l*) For potteries and brick and tile works - - -	
(*m*) For sawmills and wood working - - -	
(*n*) For mining, navigation, agriculture, and pumping - -	
(*o*) For electric traction and electric lighting; and - -	
(*p*) For the manufacture of ice, and for refrigerating and cold storage purposes; also - - - -	
(*q*) Steam launches and motor boats used in the conveyance of goods and passengers, or towage of lighters - -	
(*r*) Machinery specially adapted for the curing of plumbago -	
(*s*) Stills used for the preparation of camphor - - -	
(*t*) Desiccators used for desiccating cocoanuts - - -	
(*u*) For purposes of any other manufacture or industry which the Governor in Executive Council may from time to time specify - - - - - - - -	

[It is provided that the term "machinery" referred to in the Free list of the Ceylon tariff does not include tools and implements to be worked by manual or animal labour; also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.

Machinery and component parts thereof made of substances other than metal, and belting of all materials for driving machinery are included under the above entry.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
CEYLON—*cont.*	
Machinery (and component parts thereof), &c.—*cont.*	
Shoot runners used for shooting down bags of tea by gravitation	Free.
Pumps of the type known as "Noria"	Free.
Sewing machines, brought by passengers as part of their baggage	Free.
Emery wheels	Free.
All other machinery	5½ % *ad valorem.*
MAURITIUS.	
Machinery or apparatus, by whomsoever imported, for the manufacture of sugar, rum, aloe fibre, pistachio oil, or for the preparation of tea, vanilla pods, or of any such other produce of the Colony which may be added by Proclamation of the Governor-in-Executive Council *Per ton*	Rupee 1 34 cts.
Parts of above machinery, &c., when imported by or on behalf of the local manufacturer or the owner of a mill *Per ton*	Rupee 1 34 cts.
[When the crane is used for landing the above machinery, &c., the duty (including crane due) is Rs. 2.36 cts. per ton.]	
All other machinery	12 % *ad valorem.*
[When the crane is used for landing such machinery a crane due of Rs. 1.02 cts. per ton is charged.]	
SEYCHELLES.	
Machinery or apparatus (and the component parts thereof) for the manufacture of sugar, rum, fibre, essential oils, coprah, citrate of lime; for the preparation of vanilla, guano or rubber; or machinery and apparatus used for motor boats or lathes	3 % *ad valorem.*
[The term "Machinery" is defined to be prime movers and component parts thereof, including boilers and component parts thereof, but does not include machinery worked by manual or animal power. The component parts of machinery are those articles which, owing to their shape or other special quality, are not adapted for any other purpose.]	
All other machinery	12½ % *ad valorem.*
[When the crane is used for landing heavy goods, a crane-due of 12 cents per case or package is charged.]	
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Scales, viz.: chemical, analytical and assay, and precision and physical balances	Free.
Machine tools and parts thereof (but not including the motive power, engine combination, or power connexions, if any, when not integral parts of the exempt machine), viz.:	
For *Bookbinding* (not including extra parts)—Backing; bench presses; bevelling; binding; blocking; blocking and embossing; blocking and gilding presses; book rolling; book rounding; case rolling; case cleaning; case making; cutting (guillotine and round cornering); embossing; eyeletting; finishing press and stand; gilding and blocking presses; glueing and gumming; indexing; laying presses; nipping presses; numbering; paging; paring; perforating; presses (cutting, laying, and stand); punching; ruling; ruling and glueing; line ruling and printing; scoring; stapling; trimming; and type-high borders, 12 inches long (solid brass), for bookbinding machines	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Machine tools—*cont.*	
For *Bottling*—Champagne bottling machines - - -	
For *Broom-making*—Compressor, coring and handle-fixing machines - - - - - - -	
For *Brush-making*—Combined automatic boring and stamping machines - - - - - - - -	
For *Colours, enamels, flints, and glazes for ink or paint making*—Grinding mills - - - - - - -	
For *Cotton thread Reeling and Balling*—Reeling and balling machines, under certain prescribed conditions - - -	
For *Glass making and working*—Lens cutting; lens drilling; lens measures; patent presses; sand blasting machines and felts for polishing machines - - - - -	
For *Metal working*—Backing off attachment for use in the manufacture of milling cutters; bench filing machine; bevelling machines of the type used in shipbuilding, for altering the angle of angle iron; boring and drilling combined, when the drilling portion is not radial; boring, drilling, and milling combined, when the drilling portion is not radial; capsule making; centering to centre over 6 ins. diameter; chain-making machines; chucks for lathes (drill, independent jaw, scroll and spiral chucks); combs and cutters (machines for manufacture of combs and cutters for sheep-shearing machines, under certain prescribed conditions); commutator grinding or turning apparatus; rule cutter; lead and brass cutters; lino slug cutters (printers' tools for cutting leads, &c.); milling machine cutters to make lathing out of metal sheets; discs to be made into milling cutters; emery-wheel dressers, whether worked by hand or otherwise; drilling (except radial drilling machines); eyeback; facing and boring; gear hobbing machines, automatic; generators, bevel gear (for cutting bevel gears); grinders mower; grinding and sharpening (except grinders for sharpening sheep-shearing cutters, saw sharpening machines, drill grinders or sharpeners and emery wheel stands, belt-driven); hammers, electrical hand riveting and electrical hand chipping; hammers, steam, sizes over 16 in. cylinders (*a*); horseshoe; jewellers' rolling mills and flattening mills; lathes, over 12 in. centre; lathes (watchmakers); measuring; milling, universal; mitering; bolt nippers or cutters; patent die stock for hand power; photo engraving (except proof presses); piano string spinning (for covering piano strings with wire); pipe and tube benders: planing, open-side type; polishing machines, automatic, for tubes (also described as cutting and colouring machines); presses, hydraulic steam forging; reducing (die cutting); rounding, tooth or gear; sawing (except hack sawing machines); sawing (except hack sawing machines) for printers and stereotypers; saw setters (automatic) for setting band saws; shaping (for funnels, &c.); shaping, over 12 in. stroke; slotting, over 12 in. stroke; sprue cutting; staple making; tube cutting; tube, close joint, rolling machines; tube making (power geared draw bench and tagging machine and tools therefor); type-casting and finishing; up-setting and welding; glaziers' lead vises; welding and wire drawing machines - - -	Free.

(*a*) Steam hammers are not driven by a belt, but are acted upon directly by the steam which is within themselves.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Machine tools—*cont.*

For *Oil making*—Continuous press - - - -

For *Paper finishing, cutting and folding (but not including extra knives)*—Automatic ending; bag making; bevelling machine—rotary (similar to bookbinders' bevelling machines) used in bevelling the edges of cards; blocking and embossing; box-making (not including extra dies); capsule making; coating and finishing; covering; cutting—viz., card, guillotine, rotary cutting and grooving, and rotary cutting and scoring; drilling machines, ticket; envelope making; envelope folding; glazing and hot rolling; folding box glueing; paper roughing or graining; paper slitting; paraffin coating; perforating machines for perforating paper piano player music rolls; plates, warm, for box-making machines; power thumb hole; presses, bundling and signature; punching and cornering; riveters—"Tom Thumb," as used for leather work; cutting sticks, 42 inches in length and $1\frac{1}{4}$ inches by $1\frac{1}{4}$ inches for clamp paper-cutting machine; strawboard sheet lining; toilet paper cutting, perforating and rewinding machine; topping; varnishing and wrapping machines - - - - -

For *Saddlers' and harness makers' and bag makers'*—Creasing; crupper formers, and stuffers; leather printing presses and plates; pinking; riveting, strap-cutting; strap punching; stitch-pricking; straw stuffers; and trace-trimming - -

For *Paper working*—Cross cutting (power driven) - -

For *Stone-working*—Litho. stone grinding; chiselling; planing; planing and moulding, combined; lathes for working, turning, and polishing; and pneumatic stone polishing machines -

For *Tile, pipe, and brick making*—Magnetiser; sitters; stilt spur; thimble presses; and tile dusting and coating machine (combined or separate) - - - - - - -

For *Wooden Heels*—Machines for grooving front of heel, horizontal circular saws, and heel hollowing machines - -

For *Wood-working (not including extra knives)*—Automatic felloe or rim bound and bow bending machines; box making, wire bound; box nailing; cask-making machines, viz., rounding and bevelling, combined hoop punching, shearing, splaying and bending, stave jointing, chiming, crozing, dowelling, driving truss hoops on barrels known as "Yankee cooper" and Clement hand-feed dowel, if for cask making; door relishers; dove-tail glue jointer and edger (automatic); glue distributing machine and glue boiling apparatus (provided security be given by the owner that these will be used only in connection with the manufacture of veneers in the Commonwealth); handle and spoke making; hub-turning (patent automatic) with roughing and cupping attachments; piano sounding-board planing machine; picket header (patent); pole and shaft bending (patent hot form); presses—chair back bending (patent); riveting stand for heavy Sarven wheels; rod, pin, and dowel; tapering, shaft, and pole heel; veneer cutting lathes and automatic clipping machines in conjunction therewith; veneer dryers, vertical (automatic) machines; veneer taping; and wood wool-making machines - - - - - - -

Miscellaneous machines—Bacon, bread and meat slicing machines; electric cloth cutting machines; eyeletting machines; filter press (but not including pump when not an integral part of the press) for use in the manufacture of arsenate of lead,

Free

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Machine tools—*cont.*	
Miscellaneous machines—cont.	
arsenate of lime, castor oil, or Bordeaux paste (*a*); floor cramps; hydraulic mining cartridges; labelling machines; jacquard looms and spindle filling machines, for use in the manufacture of woven labels and similar smallwares; polishing bobs or wheels of felt on hubs or otherwise, calico or cloth or polishing mops (sometimes known as brushes), also felt buffing pads and covers therefor; punching and eyeletting machines; strap punching machines; studding (for putting studs on boots); rim dividing cycle machines; rim punching cycle machines; machines for the manufacture and treatment of sewing and household threads of cotton (*b*); machines for covering piano hammers with felt; and machines for the conversion of raw cotton into yarn (*b*) - - - - - - -	Free.
Machines for use in the manufacture of pianos, viz., glue distributing machines and glue boiling apparatus connected therewith, under certain prescribed conditions - - - (Customs By-law No. 158, dated 17th March 1911.)	
Machines, ribbon cutting rotary, for cutting piece goods into ribbon width and edging same - - - - - (Customs By-law No. 151, dated 12 January 1911.)	
Machines specially designed for the manufacture of piano keyboards viz.:— Machine (traversing type) for boring holes to receive the pins. Machine for boring oval holes in keys. Machines for driving pins into the keyboard. Machines for stamping cloth for felt workers, including cutting board's and cutters - - - - (Customs By-law No. 137, dated 8th November 1910.)	
Machines for the manufacture of combs and cutters for sheep shearing machines, provided that evidence be produced to the satisfaction of the Collector that the machines are specially designed for such purpose, and that security be given that the machines will be used only in the manufactures of combs and cutters for sheep sheating machines - - - - - (Customs By-law No. 138, dated 10th November 1910.)	
Reducing rolls for use in the manufacture of seed oils, provided that security be given that the rolls will be used only in the manufacture of seed oils, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs - - - - - (Customs By-law No. 160, dated 31st March 1911.)	
Grinding machines, specially adapted for grinding circular cutters only - - - - - - - - - (Supplement No. 16 to the Customs Tariff Guide.)	
For *Hat-making*—Hydraulic blocking press for making straw hats	15 % *ad valorem.*
For *India-rubber working*—Hose machines; steel stamps; steel tyre mandrils; spreading; tread drums; washer cutting - -	15 % *ad valorem.*
For *Metal working*—Wire netting machines; pneumatic hammers, other than hand pneumatic hammers; steam hammers, up to and including sizes up to 16-in. cylinders; punching and shearing,	

(*a*) Provided security be given by the owner that these machines will be permanently erected and used for that purpose only, and that evidence of such permanent erection and use be furnished to the satisfaction of the Collector of Customs within 12 months after delivery by the Customs.

(*b*) Provided security be given by the owner that the machines will be permanently erected, and used for that purpose only, and that evidence of such permanent erection and use be furnished to the satisfaction of the Collector of Customs whenever required by him.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Machine tools—*cont.*	
cropping and notching machines, combined or separate, slotting machines, sizes up to 12-in. stroke; centering machines to center up to 6 in. diameter; bolt screwing and nut tapping, combined or separate; bending rolls - - - -	15 % *ad valorem.*
Artesian boring tools; bootmaking machine tools, not elsewhere included; tyre benders and shrinkers; and tinsmiths' tools, being machine - - - - - - -	15 % *ad valorem.*
Machinery, viz.:—	
Steam-engine indicators; revolution and speed counters not elsewhere included; patent porcelain and steel rollers for flour mills; typewriters (including covers); zinc refining retorts; fire engines; stitching machines; sewing machines (including cabinets and covers); button hole punching and sewing machines; darning machines; straw envelope-making machines	Free.
Machinery specially designed and adapted for use in any university or public educational institution for the purpose of instruction to students only - - - - -	Free.
Machinery, viz.:—Garment drafting machines; knitting machines; linotype, monotype, monoline, and other type-composing machines; printing machines and presses, and machinery used exclusively for and in the actual process of electrotyping and stereotyping, and aluminium rotary graining machines - -	Free.
Adding and computing machines, and all attachments; time registers and detectors; cash registers; automatic weighbridges and automatic weighing machines (except coin-freed automatic weighing machines); combined bagging, weighing, and sewing machines - - - - -	Free.
Chain blocks and travelling blocks; pneumatic elevators and conveyers; rotary blowers for smelting, and turbo-blowers; telphers; apparatus for the liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Mangles, clothes wringers, and clothes washing machines (including washing machines with small water motor incorporated, if imported complete.—Customs Tariff Guide):	
Under the British Preferential Tariff - - -	12½ % *ad valorem.*
„ General Tariff - - - - -	20 % *ad valorem.*
Weighing machines and weighbridges, not elsewhere included; scales, not elsewhere included; chemists' counter scales; spring balances and steelyards; weights, not elsewhere included, and tanners' measuring machines - - - - - -	20 % *ad valorem.*
Locomotives, traction(a) and portable engines; steam road rollers, including scarifier attachments:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
Turntables for railways:	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem.*
(Customs Tariff Guide.)	

(a) A *traction* engine is a locomotive designed for hauling purposes only, and not intended to carry goods, except its own necessary fuel, water, &c. It may be worked by steam, oil, or other power, and be adapted for use on road or ground, but not on rails. (Supplement No. 2 to the Customs Tariff Guide.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Machinery and parts thereof—*cont.*	
Gas, oil, and petrol engines:	
Portable or traction:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
All other kinds:—	
Under both Tariffs (Customs Tariff Guide)	20 % *ad valorem.*
Posting machines for stamping letters:	
If for affixing postage stamps:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
If for printing a stamped mark indicating the amount of postage paid (Customs Tariff Guide.)	Free.
Steam merry-go-rounds:	
Engines:	
If portable:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Other than portable, including boiler:—	
Under both Tariffs (Customs Tariff Guide.)	20 % *ad valorem.*
Cheese presses and dairy refrigerators	25 % *ad valorem.*
Machines, not elsewhere included, used in the tanning of hides and skins, and in the preparation of leather; automatic can-making and closing machines; machinery for scouring and washing wool; machinery used in the manufacture or treatment of fibrous materials and felt and felt hats; machinery for the manufacture of paper, and for felting; soap-cutting machines; artesian boring machines; combination machines to disintegrate, mix, and compress molasses and fodder	15 % *ad valorem.*
Balling machines for balling reaper and binder twine directly after manufacture; also can-making testing machines (Customs Tariff Guide.)	15 % *ad valorem.*
Brushing machines, used for raising the nap of knitted goods and of wool and cotton goods (Supplement No. 15 to the Customs Tariff Guide.)	15% *ad valorem.*
Silencers, typewriter, composed of felt and metal:	
Under the British Preferential Tariff	25% *ad valorem.*
„ General Tariff	30% *ad valorem.*
(Supplement No. 15 to the Customs Tariff Guide.)	
Copying apparatus for duplicating type-writing and the like:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Mining engines and machinery:	
Coal cutting machines:	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
Rotary and percussive rock drills:	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
Earth and rock cutting, dredging and excavating; ore dressing machinery and appliances not elsewhere included and accessories; smelting, leaching, and metal refining appliances; also rock boring machines not elsewhere included:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Motive power machinery and appliances, except electric, viz.:

A. Flue-heated economisers; mechanical stokers; steam traps; steam turbines; super-heaters; and water purifiers:

Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*

B. High speed reciprocating steam engines for direct coupling or directly coupled to electric generators or pumps, subject to Departmental By-laws:

Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - -	5 % *ad valorem.*

[The following regulations are laid down in Customs By-law, No. 66 of 1909, dated 16th September 1909, respecting the importation of high-speed reciprocating steam engines:

(*a*) The engine must be of the vertical reciprocating type, and must be provided with forced or splash lubrication.

(*b*) The working parts of the engine must be enclosed in an oil-tight case or chamber.

(*c*) The engine must be mounted, or for mounting, on the same shaft, or be coupled, or for coupling in one line by means of couplings, with an electric generator or a pump, so that the engine and the generator or pump will run at the same number of revolutions per minute.

(*d*) The number of revolutions per minute at which the engine is constructed to run continuously when developing its maximum brake horse-power, must not be less than the number of revolutions per minute represented in the speed curves of high-speed engines shown in the schedule attached to the By-Law, for the given brake horse-power, according as the engine is of the single, two or three crank type.

It is, however, provided that when an engine complies with conditions (*a*), (*b*) and (*c*), and is normally constructed to run at a standard speed not less than that defined or represented in the said speed curves, but owing to the special requirements of the electric generator or pump with which it is, or is to be, directly coupled, must be run at a lower speed, such engine will be admitted under tariff item 160 B (*i.e.*, free under the British Preferential Tariff and 5% *ad val.* under the General Tariff) upon the production to the Comptroller-General or a State Collector of Customs of satisfactory proof that the engine is a modification of a standard type the normal speed of which is not below that defined or represented in the said speed curves.

The importer is further required to satisfy the Comptroller-General or State Collector of Customs that the engine complies with the foregoing conditions, and that it will only be used for direct coupling to an electric generator or to a pump.]

C. Not elsewhere included:

Under both Tariffs - - - - - -	20 % *ad valorem*

[This item includes "spare parts for high-speed engines" —Customs Circular, No. 22, dated 7th June 1912.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Dies for boxmaking machines, imported separately:—	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
Mortising machines (woodworking):	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
(Customs Tariff Guide.)	
Flour milling machines:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
(Customs Tariff Guide.)	
All other machines and machinery, including machine tools not elsewhere specified:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*

[*Note.*—Any machinery, machine tool or any part thereof, specified in any Proclamation that may be issued by the Governor-General in pursuance of a Joint Address passed on the motion of Ministers of both Houses of the Parliament, stating that such machinery, machine tool, or part cannot be reasonably manufactured within the Commonwealth, may be imported free of duty.

It is laid down in the Customs Tariff Guide that a "machine" or piece of "machinery" must mainly consist of solid parts which, when the machine is in operation, must be in continuous motion relatively to each other. There must, for example, be wheels, revolving cranks, or levers moving all the time. Motive power, engine combinations, and power connexions are dutiable under their respective heads when not integral parts of exempted machinery.]

TERRITORY OF PAPUA.

Machinery and engines of every description and parts thereof, including belting and packing - - - - - - -	Free.
Boilers; *printing* and *sewing* machines; also *printing* presses -	Free.

DOMINION OF NEW ZEALAND.

Engineers', and all metal, wood, or stone workers' machine-tools; machines for soldering tins (Minister's Order No. 852, dated 14th Oct. 1907); engraving machine, also zinc plates with engraved scrolls for same (Minister's Order No. 858, dated 19th Dec. 1907); machine saw blades; emery grinding machines and emery wheels; spray pumps, not being syringes; rock drills; diamond drills; blacksmiths', braziers', assay and treadle-power bellows; also bee-keepers' tools (including foundation machines): hydraulic wheel presses: sewing (including book-sewing—Minister's Order No. 852, dated 14th Oct. 1907), knitting, and kilting machines; toy sewing machines, if capable of sewing (Minister's Order No. 885, dated 3rd Aug. 1908); typewriters; cream separating machines and coolers, including driving devices and intermediates specially constructed for cream-separators (Minister's Order No. 885, dated 3rd Aug. 1908) - - - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND—*cont.*	
Machines for bevelling and cutting glass (Governor's Order No. 188, dated 7th Nov. 1908) - - - - - -	Free.
Machines, tap testing (Minister's Order No. 922, dated 2nd March, 1910) - - - - - - - -	Free.
Machines for weaving wire fencing (Minister's Order No. 893, dated 19th Dec. 1908); also machines for testing the breaking strain of wire rope (Minister's Order No. 911, dated 5th August 1909) -	Free.
Hot-air motors and ice-crushing machines for school laboratories on declaration that they will be used for school purposes only (Minister's Order No. 899, dated 1st Feb. 1909); combined centrifugal pump and motor for demonstration purposes in schools, on declaration that it will be used for teaching purposes only (Minister's Order No. 904, dated 3rd May 1909) - - - -	Free.
Concentrators and rubber endless belts for same - - -	Free.
Flour milling, oil refining, and boring machinery - - -	5 % *ad valorem.*
Milk pasteurizing machines:	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - - - - -	10 % *ad valorem.*
(Minister's Order No. 1046, dated 9th July 1913.)	
Other dairying machinery; mining and gold-saving machinery (including standard rectangular copper furnace, copper matting furnace and jackets therefor—Minister's Order No. 858, dated 19th Dec. 1907); also briquette making and coal washing machines, rock breaking machines, trommels, stamper batteries, ore feeders, grizzly bars, steel shoes and dies, ore crushing rolls, ball mills, grinding pans, tube mills, battery screening woven or punched; also the following machines, materials, and appliances, when imported for mining purposes, viz.:—Air compressors, not including the motive power for charging the same, chain links and rollers for conveyers, and conveyer belts of rubber or fibre, electric exploders, fans for mine ventilation, filter presses, fuel economisers, sand pumps, sinking pumps, solution pumps made wholly of metal, steam pumps having a capacity exceeding 5,000 gallons per hour, turbine pumps, shaft signalling gear, steel or iron head frames for mining shafts, battery blanket not exceeding 3 feet wide, material for filter cloths and plush or other cloth for gold saving; portable engines on four or any greater number of wheels, with boiler of locomotive type; traction engines; fire-engines (including chemical) and chemical fire extinguishers for the use of a fire brigade; steam or hydraulic pressure and vacuum gauges; pressure indicators or pressure gauges for gas or oil engines; also engine governors; engineers' speed indicators for testing machinery:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - -	10 % *ad valorem.*
Type casting and type setting machines - - - -	5 % *ad valorem.*
"Roneo" type printing machine:	
If the produce of some part of the British Dominions - -	5 % *ad valorem.*
Otherwise - - - - - - -	15 % *ad valorem.*
(Minister's Order No. 942, dated 1st November 1910.)	
Gas engines, and hammers, and oil engines; also motor engines for bicycles:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - -	20 % *ad valorem.*
Refrigerating machinery, including compressor (but not including the engine whether forming part of compressor or on a separate bed-plate), and stereotype-casting machine (Minister's Order No. 853, dated 29th October 1907), also dredging, woollen mill (including	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

tentering machine, Minister's Order No. 999, dated 2nd April 1912), paper mill, rope and twine making, meat preserving, leather splitting machinery; printing machines (including damping and re-reeling machines—adjuncts to rotary printing machines (Minister's Order No. 876, dated 29th May 1908) or presses; embossing, bronzing, and ruling machines, cardboard box making machines, and tools for same; soda-water machines, also machines for aerating liquids; engines and machines for mining purposes, viz.:—Capstan engines for mining shafts, winding engines, driven by hydraulic power (Governor's Order No. 185, dated 13th April 1908), or by steam, air, or electricity, including bed plates, foundation bolts, and friction clutches when imported with the engines; drums for winding engines; also steam engines, and parts thereof, for mining (including gold dredging), or gold-saving purposes and processes, or for dairying purposes:

If the produce of some part of the British Dominions -	5% *ad valorem.*
Otherwise - - - - - - - -	15% *ad valorem.*
Cash registering machines - - - - - - -	20% *ad valorem.*
Armoured-cane drain machines and ferret drain cleaners:	
If the produce of some part of the British Dominions - -	20% *ad valorem.*
Otherwise - - - - - - - -	30% *ad valorem.*
(Minister's Order No. 902, dated 6th April 1909.)	
Machines, button-making and pea-shelling (Minister's Order No. 857, dated 28th Nov. 1907), also grape stemming and crushing machines used in wine making, machines for filling dried milk into tins, and lithographers' shading machines (Minister's Order No. 876, dated 29th May 1908):	
If the produce of some part of the British Dominions - -	20% *ad valorem.*
Otherwise - - - - - - - -	30% *ad valorem.*
Motor road-roller:	
If the produce of some part of the British Dominions - -	20% *ad valorem.*
Otherwise - - - - - - - -	30% *ad valorem.*
[Minister's Order No. 986, dated 6th December 1911.]	
Bag tallying machines for counting automatically bags of flour or other produce as they pass down a shoot; petrol motor locomotives; power-scrapers for removing earth, sand, &c.; sack-cleaning machines; also rock drill, pump, and hoisting apparatus, and derrick for use with:	
If the produce of some part of the British Dominions - -	20% *ad valorem.*
Otherwise - - - - - - - -	30% *ad valorem.*
(Minister's Order No. 899, dated 1st February 1909.)	
Oil engines fitted into motor launch (Minister's Order No. 1042, dated 7th May 1913); machinery and appliances, viz., pumps, fans, and blowers, brine-tanks, coil-pipes, for circulating ammonia or other gas, for condensing gas, or for circulating brine (Minister's Order No. 853, dated 29th October 1907); crab winches, cranes, capstans, and windlasses; land and marine boilers, including feed water heaters, fuel economisers, steam super-heaters, and mechanical stokers; automatic brush making machine for tufting and holing (Minister's Order No. 852, dated 14th October 1907); boot-freeing machines, including the arms (Minister's Order No. 921, dated 2nd February 1910); pumps (Minister's Order No. 1081, dated 6th May 1914); also all other steam engines and parts thereof and machinery:	
If the produce of some part of the British Dominions - -	20% *ad valorem.*
Otherwise - - - - - - - -	30% *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FIJI.

Boilers, steam, and component parts thereof	7½ % *ad valorem.*
Machinery and component parts (*a*) thereof, which the Governor-in-Council may from time to time specify, including mining, paper-making, sawing, sugar-making, sugar-mill fixtures, steam engines, oil engines, gas engines, hot-air engines, including bolts and nuts imported with and belonging to the same	7½ % *ad valorem.*
Locomotives and component parts thereof	7½ % *ad valorem.*
Sewing machines	12½ % *ad valorem.*
All other machinery	12½ % *ad valorem.*

FALKLAND ISLANDS.

All kinds	Free.

UNION OF SOUTH AFRICA.

Machinery, apparatus, appliances, and implements (not including material, vehicles, mechanics' tools, or domestic machines or harness) for manufacturing, mining, bookbinding, printing, and other industrial purposes; cranes, elevators and shears; fire escapes and fire extinguishing appliances and apparatus; jacks, screw and hydraulic; power lifts, including the gates; wool, hay, straw and forage presses; water boring and pumping apparatus, and pumps (not including beer pumps); packing and lagging for engines, and machinery; machinery, apparatus, appliances, implements, and electrical material used in connection therewith, for the generation, storage, transmission, distribution of, and lighting by gas or electric power (but not including electroliers, hand lamps or fancy fittings); sprayers and sprinklers, and other apparatus for the prevention or the destruction of pests or diseases in stock, plants or trees; locomotives, turntables and weighbridges for railways; turntables for tramways; and also traction engines, power lorries and trailers for the same, stone crushers, steam rollers and street sweeping and street spraying machines:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Emery wheels:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
All other kinds of machinery:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem*

RHODESIA.

Machinery, apparatus, appliances and implements (not including materials, vehicles, mechanics' tools, or domestic machines) for manufacturing, mining, bookbinding, printing, and other industrial purposes; fire escapes and fire extinguishing appliances and apparatus; jacks, hydraulic; power lifts, including the gates; wool, hay, straw, and forage presses; water boring and pumping apparatus, and pumps (not including beer pumps); packing and lagging for machinery; machinery apparatus, appliances, implements, and electrical material used in connection therewith for the generation, storage, transmission, distribution of, and lighting by, gas or electric	

(*a*) Under a decision, dated 10th October, 1913, belting and filter-press clothes for machinery, cut in sizes ready for use, are to be classified as "component parts of machinery".

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

power (not including electroliers, hand lamps, or fancy fittings); sprayers and sprinklers, and other apparatus for destroying pests or diseases in stock, plants or trees; locomotives, turntables and weigh-bridges for railways; turntables for tramways; also traction engines, power lorries and trailers for the same, stone crushers, steam rollers and street sweeping machines.	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - -	Free (*a*)
The produce of non-reciprocating British Possessions -	Free (*a*)
Under the General Tariff - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Cranes, elevators, and shears; jacks (screw); also emery wheels:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
All other kinds of machinery:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*

NYASALAND PROTECTORATE.

Industrial machinery, also used sewing machines forming part of passengers' baggage and not intended for trading purposes - -	Free.
All other kinds - - - - - - - - -	10 % *ad valorem.*

UGANDA PROTECTORATE.

All apparatus and plant usually and principally employed in farming operations - - - - - - - -	Free.
Industrial machinery - - - - - - - -	Free.
Sewing machines which have been used, forming part of passengers' baggage, and not intended for trading purposes - -	Free.
All other machinery - - - - - - -	10 % *ad valorem.*

(*a*) Decisions have been given by the Government of Southern Rhodesia that "motor "engines imported for boats built within the Colonies, &c., which formed part of the "Customs Union, and steam-hammers," are subject to a duty of 3% *ad valorem* when the manufacture of non-reciprocating British Possessions on importation into that Territory.

[For Tariff Valuation on Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
EAST AFRICA PROTECTORATE.	
Machinery when imported or purchased prior to clearing through the Customs by the Magadi Company for the purpose of the construction or the initial equipment of the Magadi Railway or the Magadi Company's port	Free.
All apparatus and plant usually and principally employed in farming operations	Free.
Industrial machinery	Free.
Sewing machines which have been used, forming part of passengers' baggage, and not intended for trading purposes	Free.
All other machinery	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
Machinery exported under a Customs Pass Note and re-imported after repair, &c.	Free.
All other machinery:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Distilling apparatus and machinery for Southern Nigeria unless the approval of the Governor-in-Council shall have first been obtained	Prohibited.
Iron-toothed spring traps — *Each*	0 1 0
Hardware	10 % *ad valorem.*
All other machinery	Free.
GOLD COAST.	
Distilling apparatus and machinery, unless the approval of the Governor-in-Council shall have been first obtained	Prohibited.
If imported into the West of the Volta:	
Pumps and apparatus for raising and distributing water	Free.
Cranes, derricks, and winches, whole or in parts, and machinery necessary for working the same	Free.
Railway and tramway plant and rolling stock	Free.
Machinery: — manufacturing, marine, mining and gold dredging, pumping and boring for water, and machinery for use in connection with the preparation of any natural product of the Colony, or the development of any industry in connection with such product	Free.
All other machinery	10 % *ad valorem.*
If imported into the East of the Volta:	
Machinery for mining	Free.
All other machinery	4 % *ad valorem.*
SIERRA LEONE.	
Distilling apparatus and machinery (Ordinance No. 7 of 1911 (sec. 11))	Prohibited.
Fittings for electric, steam, or other launches if imported at the same time as the launches	Free.
Printing machines and all appliances used in the process of printing	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
SIERRA LEONE—*cont.*	
Machinery and apparatus (and all parts and appliances thereof) consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, and admitted as such by the Collector of Customs, of the following descriptions:	
Industrial;	
Manufacturing;	
Marine;	
Mining and gold dredging;	
Pumping and boring for water; and	
Machinery for use in connection with the preparation of any natural product of the Colony, or the development of any industry in connection with such product - - -	Free.
All other machinery - - - - - - -	10 % *ad valorem.*
GAMBIA.	
Distilling apparatus and machinery (unless the approval of the Governor-in-Council shall have been first obtained) - -	Prohibited.
Machines, viz.:—Sewing, blocking, or other machines used for industrial purposes; also mills for grinding, sawing, raising water, including such as are moved by steam, horse, wind or water power, also parts thereof - - - - -	Free.
Steam engines or parts thereof, and pumps for raising water -	Free.
DOMINION OF CANADA.	
Machinery imported exclusively for use in mining or metallurgical operations, viz., diamond drills (not including the motive power); coal-cutting machines, except percussion coal cutters, coal augers and rotary coal drills; coal heading machines; core drills; furnaces for the smelting of copper, zinc, and nickel ores; converting apparatus for metallurgical processes in metals; machinery for extraction of precious metals by chlorination or cyanide processes; amalgam safes; automatic ore samplers; automatic feeders; retorts; mercury pumps; pyrometers; bullion furnaces; amalgam cleaners; and blast furnace blowing engines, and integral parts of all machinery mentioned in this item - - - - - - - -	Free.
Buddles, vanners, and slime tables, adapted for use in gold mining	Free.
Briquette-making machines - - - - -	Free.
Machinery and apparatus of iron or steel, of a class or kind not made in Canada, and elevators, and machinery of floating dredges, when for use exclusively in alluvial gold mining -	Free.
Blowers of iron or steel, of a class or kind not made in Canada, for use in the smelting of ores, or in the reduction, separation, or refining of metals; rotary kilns, revolving roasters, and furnaces of metal of a class or kind not made in Canada, designed for roasting ore, mineral, rock, or clay - -	Free.
Machinery of a class or kind not made in Canada and parts thereof for the manufacture of twine, cordage, or linen, or for the preparation of flax fibre - - - -	Free.
Well-drilling machinery and apparatus of a class or kind not made in Canada for drilling for water, natural gas and oil, and for prospecting for minerals; not to include motive power	Free.
Machinery of every kind, when imported under regulations prescribed by the Minister of Customs for use in the construction and equipment of factories for the manufacture of sugar from beetroot - - - - - - -	Free.
[*It is prescribed in the regulations laid down under Customs Memo. No. 1741 B, dated 24th June 1913, that before*	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT :—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
the above articles are admitted free of duty, a statement shall be written on the face of the free entry and signed and attested to by the importer or his agent as follows :— The articles above described are for use in the construction or equipment of a factory for the manufacture of sugar, at . . . ; and more than one-half the sugar to be manufactured at the said factory shall be made from beetroot grown in Canada.]	
Machinery not manufactured in Canada, up to the required standard, necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada - - - - - - - -	Free.
Discs or mills for engraving copper rollers imported by cotton manufacturers, calico printers, and wall paper manufacturers exclusively for use in their own factories - - -	Free.
Settlers' effects, viz., domestic sewing machines and typewriters if in use by the settler for at least six months before his removal to Canada ; and provided they are imported with the settler on his first arrival, and are not sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada, and not to include articles imported for use in any manufacturing establishment or for sale - - - -	Free.
Typewriters when imported by and for the use of schools for the blind, being and remaining the sole property of the governing bodies of the said schools and not of private individuals - - - - - -	Free.
Typecasting and typesetting machines and parts thereof, adapted for use in printing offices - - - - -	Free.
Newspaper printing presses, of not less value than 308*l.* 6*s.* 8*d.*, of a class or kind not made in Canada - - - -	Free.
Printing presses, lithographic presses, and typemaking accessories therefor, also machines specially designed for ruling, folding, binding, embossing, creasing, or cutting paper or cardboard when for use exclusively by printers, bookbinders, and by manufacturers of articles made from paper or cardboard, including parts thereof composed wholly or in part of iron, steel, brass or wood :	
Under the British Preferential Tariff - - -	5 % *ad valorem.*
„ General Tariff - - - - -	10 % *ad valorem.*
Machinery of a class or kind not made in Canada, and parts thereof, adapted for use in manufacturing fibrous materials up to and including the operations of weaving, knitting, braiding, and finishing fabrics of fibrous materials ready for the market, except when such machinery is otherwise free of duty :	
Under the British Preferential Tariff - - -	10% *ad valorem.*
„ General Tariff - - - -	
(Appraisers' Bulletin No. 276, dated 9th June 1908.)	
Machinery of a class or kind not made in Canada, and parts thereof specially adapted for carding, spinning, weaving, braiding, or knitting fibrous materials when imported by manufacturers for such purposes :	
Under the British Preferential Tariff - - -	10% *ad valorem.*
„ General Tariff - - - - -	
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that *weaving* machinery to be admitted under this item is required to be imported by manufacturers	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

who are to use it in the manner prescribed; also such machinery is not to be appraised for duty at less than the true selling price (f.o.b. place of shipment) to the manufacturer who entered the same for consumption.]

Windmills and complete parts thereof:
- Under the British Preferential Tariff - - - 12½ % *ad valorem.*
- „ General Tariff - - - - - 20 % *ad valorem.*

Typewriters (except those for the use of schools for the blind or imported by settlers, which are free of duty):
- Under the British Preferential Tariff - - - 17½ % *ad valorem.*
- „ General Tariff - - - - - 25 % *ad valorem.*

Traction engines, for *road* making:
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - - 27½ % *ad valorem.*

(Appraisers' Bulletin No. 327, dated 19th August 1909.)

Portable engines with boilers in combination, horse power and traction engines for *farm* purposes:
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - 20 % *ad valorem.*

[This item includes gasoline *traction* engines for farm purposes—Appraisers' Bulletin No. 327, dated 19th August 1909.]

Gasoline engines (including gasoline *portable* engines for farm or other purposes):
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - 27½ % *ad valorem.*

(Appraisers' Bulletin No. 327, dated 19th August 1909.)

Kerosene motors for vessels:
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - - 27½ % *ad valorem.*

(Appraisers' Bulletin No. 319, dated 13th July 1909.)

Boilers—not locomotive—(including boilers for hot water and steam furnaces):
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - - 27½ % *ad valorem.*

(Appraisers' Bulletin No. 262, dated 21st December 1907.)

Embroidering machines and multigraph printing presses:
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - - 27½ % *ad valorem.*

(Appraisers' Bulletin No. 327, dated 19th August 1909.)

Safety vacuum bronzing machines:
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - - 27½ % *ad valorem.*

(Appraisers' Bulletin No. 374, dated 11th January 1910.)

Sewing machines and parts thereof (except sewing machine attachments, which are free); also weighing beams and strength testing machines:
- Under the British Preferential Tariff - - - 20 % *ad valorem.*
- „ General Tariff - - - - - 30 % *ad valorem.*

Locomotives and motor cars for railways and tramways:
- Under the British Preferential Tariff - - - 22½ % *ad valorem.*
- „ Intermediate Tariff - - - - 30 % *ad valorem.*
- „ General Tariff - - - - - 35 % *ad valorem.*

[It is stated in Bulletin No. 327, dated 19th August 1909, that this item includes locomotive *boilers.*]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Locomotive turntables:
- Under the British Preferential Tariff - - - 20 % *ad valorem.*
- „ Intermediate Tariff - - - - 27½ % *ad valorem.*
- „ General Tariff - - - - - 30 % *ad valorem.*

(Appraisers' Bulletin No. 327, dated 19th August 1909.)

Fire engines and fire-extinguishing machines, including sprinklers for fire protection; clothes wringers for domestic use, and parts thereof:
- Under the British Preferential Tariff - - - 22½ % *ad valorem.*
- „ General Tariff - - - - - 35 % *ad valorem.*

Pneumatic machine tools:
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - - 27½ % *ad valorem.*

(Appraisers' Bulletin No 327, dated 19th August 1909.)

Belt pulleys of all kinds for power transmission:
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - 27½ % *ad valorem.*

Cash registers:
- Under the British Preferential Tariff - - - 20 % *ad valorem.*
- „ Intermediate Tariff - - - - 27½ % *ad valorem.*
- „ General Tariff - - - - - 30 % *ad valorem.*

All machinery composed wholly or in part of iron or steel, not otherwise provided for:
- Under the British Preferential Tariff - - - 15 % *ad valorem.*
- „ General Tariff - - - - 27½ % *ad valorem.*

[Machines or parts of machines, valued at not less than 45*s.* 1⅓*d.*, exported for repairs may be entered for duty at the value of such repairs if identified upon re-importation within one year (Customs Memo. No. 896B, dated 23rd April 1897.]

NEWFOUNDLAND.

Machinery of all kinds to be used in the actual breaking of coal or ore bodies underground, or in an open pit, viz., rock drills and coal cutters - - - - - -	Free.
Pumping engines of all kinds to be used in transferring water from the underground, or open pit workings, to the surface -	Free.
Hoisting engines, or other machinery to be used as a motive power, to lift ores or coal from underground or from an open pit to the surface - - - - - -	Free.
Crushers or other machinery to be used in the actual breaking of ores, so as to facilitate refining or transportation - -	Free.
Special machinery of all kinds, to be used for the washing, concentration, reduction, or the refining of any ore or coal or for the manufacture of brick - - - - -	Free.
Prospecting drills of all kinds to be used for proving the extent or existence underground of coal, oil, or ore bodies -	Free.
Cranes and derricks when used for the actual handling of coal or ore from the workings to the surface - - -	Free.
Compressors to be used for the operation of any of the above machines - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND—*cont.*

Machinery or other equipment to be used in conveying coal or ore within the mine, or from the workings to the surface -	Free.
[If any of the above articles—being imported duty free—are used for other purposes than set forth, they will be dealt with as smuggled goods, and be subject to the provisions in such cases provided under the Customs Acts, 1898 to 1905. The term "machinery" referred to in the items given above for this Colony is not to include or relate to steam boilers and parts thereof.]	
Machinery (when the same cannot be made in the Colony) for pulp and paper mills, both for the original installation and further extension of the same, but not in substitution for old, and also machinery for the original installation of saw-mills, provided that the persons requiring to import these articles are approved by the Governor-in-Council - - - -	Free.
Machinery (except such as can be manufactured in the Colony) for the manufacture of wearing apparel, blankets, rugs, carpets, or other like manufactures (Act No. 19 of 1910) - -	Free. to 1st July 1920.
Printing presses when imported by printers for use in their business; also photo-engraving machinery, viz., router, bevelling, and squaring machines - - - - - -	Free.
Machinery imported for use in the manufacture of nets, twines, lines, seines, cordage or other fishing gear within the Colony -	Free.
Bone crushers and air motors - - - - -	Free.
Motor engines, other than steam, when imported for agricultural purposes or to be used in vessels owned in the Colony and employed in its fisheries or employed solely in missionary work within the Colony - - - - - -	Free.
Steel shafting, when imported for use in steam vessels - -	Free.
Settlers' effects, viz., domestic sewing machines and typewriters which have been in use by the settler for at least six months before importation into the Colony (exclusive of articles imported for use in any manufacturing establishment or for sale), provided that the articles are imported with the settler on his first arrival, and are not sold or otherwise disposed of, without payment of duty, until after 12 months actual use in Newfoundland - - - - - - -	Free.
Comptometers or adding machines; dictating machines and records for the same - - - - -	25 % *ad val.* (*a*)
Typewriters and sewing machines, not elsewhere specified -	25 % *ad val.* (*a*)
Steel propellers:	
Not for use in ships - - - - - - -	10 % *ad val.* (*a*)
For use in ships - - - - - - -	25 % *ad val.* (*a*)
Wool carding machines and wool cards; spinning-wheels; water-wheels; stitching machines, when imported by bookbinders for their own use, and not for sale; saws used as part of the original construction of mills or factories; also engine-belting	10 % *ad val.* (*a*)
Ruling machines:	
When imported by bookbinders for their own use, and not for sale - - - - - - - -	10 % *ad val.* (*a*)
All other kinds - - - - - - -	35 % *ad val.* (*a*)
Turning lathes; fret-saw, and scroll-saw machines:	
Costing at place of shipment more than 1*l.* 4*s.* 8*d.* - -	25 % *ad val.* (*a*)
„ less than 1*l.* 4*s.* 8*d.* (and made to be driven by hand or foot power) - - - - - - -	35 % *ad val.* (*a*)

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND—*cont.*

Bench-machines for tin-smiths or shoemakers, and other machines for use in the manufacture of boots and shoes; portable saw-mills; planing, boring, mortising, moulding, and similar machines for builders' use; knitting machines, and parts thereof; power machines for use in the manufacture of steam and other engines and boilers; gas engines; steam engines to be used in local industries; weighing beams; fire extinguishing machines; clothes wringers and washers; portable saw mills; strength-testing machines; also fog-horns, patented - -	25 % *ad val.* (*a*)
Locomotives, and locomotive boilers and tenders; also automobiles and similar motor vehicles - - - -	30 % *ad val.* (*a*)
All other steam boilers:	
To be used for heating purposes - - - -	35 % *ad val.* (*a*)
" " " other purposes (including boilers for marine engines) - - - - - - -	25 % *ad val.* (*a*)
Steam engines, propellers, and winches, for use on ships - -	25 % *ad val.* (*a*)
All other parts of machinery for use in ships - - -	25 % *ad val.* (*a*)
Radiators, fan-blowers, elevators, fanning-mills, horse-power machines, also dating, paging and perforating machines -	35 % *ad val.* (*a*)
All other machinery:	
If patented, and of a kind not manufactured in the Colony -	25 % *ad val.* (*a*)
Otherwise - - - - - - -	35 % *ad val.* (*a*)

BAHAMAS.

Dredges capable of being used for sponging - - -	Prohibited.
Machinery required for the purpose of the processes carried on at agricultural factories (Act No. 21 of 1906) - -	Free.
Mills for use in manufactories; also corn mills - - -	
Windlasses and capstans - - - - -	
Boilers - - - - - - - -	
Engines, steam, oil, gas or electric - - - -	
Fibre machines and cotton gins - - - -	
Gas machines and engines; also gas-making machines - -	
Ice machines - - - - - - - -	
Lathes - - - - - - - - -	
Machines for laundry purposes and accessories - - -	
" " sawing, working, and dressing lumber - -	
" " making rope - - - - -	
" " " soda-water - - - - -	
" " the manufacture of any native product - -	
" run by any power whatever - - - -	
" for sewing - - - - - -	
" steering - - - - - - -	
" , all parts thereof - - - - -	
Power presses; also bookbinding presses - - -	
Windmill pumps - - - - - - -	
Motor boats - - - - - - -	5 % *ad val.* (*b*)
Typewriters - - - - - - -	10 % *ad valorem.*
All other machinery - - - - - -	20 % *ad valorem.*

TURK'S AND CAICOS ISLANDS.

Fire engines and appliances - - - - - -	Free.
Machinery of all kinds, including typewriters, sewing machines, and locomotives - - - - - - -	Free.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.
(*b*) The maximum amount of duty in respect of each boat not to exceed 5*l.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
JAMAICA.	
Steam engines, boilers, prime motor engines of all kinds; machines, machinery and apparatus, whether stationary or portable, worked by power or by hand, for manufacturing or preparing for market the mineral products of the Colony, and for raising water for the development, manufacture, or preparation of such mineral products	Free.
Fire engines and fire extinguishers (including hand grenades); also sewing machines	Free.
Locomotives and all appliances to be used exclusively for construction and equipment of railways and tramways	Free.
Apparatus necessary for generating, storing, conducting, and measuring gas	Free.
All other machinery	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Locomotives imported exclusively for the equipment and operation of railways and tramways	Free.
Machinery, including engines, worked by steam or other power, or by hand, for irrigation, mining, and industries of all kinds, and all necessary parts and appliances for the erection or repair of such engines.	Free.
Steam boilers and steam pipes	Free.
Machinery for coasting steamers	Free.
Printing presses and accessories; also sewing machines and spare parts	Free.
All other machinery, including cash registers:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
ST. VINCENT.	
Machinery for the manufacture of agricultural produce for market or for the manufacture of ice, and all necessary parts and fittings thereof, including steam boilers and engines, tayches, sugar pans, and any other vessels to be used in such manufacture, when not imported for sale	Free
Other machinery and parts or fittings thereof not imported for sale which the Governor-in-Council may consider to be likely to further the introduction of any new industry, or the improvement of any existing industry, and the admission of which without payment of duty is approved by the Governor-in-Council	Free.
Printing presses, and parts thereof; and sewing machines and parts thereof	Free.
All other machinery (including motor and other engines and steam boilers) and parts thereof; also cash registers:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
BARBADOS.	
Printing presses	Free.
Machinery and fittings required by the Barbados Gas Co., Ltd., provided that none of such articles shall be sold for any purpose unless the duty thereon shall have been paid (Act No. 13 of 1911)	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BARBADOS—*cont.*

Machinery for the manufacture of butter, oleomargarine, and butterine, when imported for the use of the "O.K. Manufacturing Company, Limited" (Act No. 9 of 1902) - -	Free.
Machinery, locomotives and other materials required, for the use of, or in the construction, maintenance, working or extension of the railways or tramways (Acts No. 11 of 1908 and 12 of 1911) - - - - - -	Free.
Machinery imported by any Company or Vestry for the erection of a crematorium (Act No. 2 of 1907) - - -	Free.
Machinery (including motor and other engines), and steam boilers imported for the following purposes, viz.:—	
(*a*) Machinery imported for the purpose of making bricks, tiles, cements, pipes, and other articles of a similar nature, or for renewing the same from time to time when they become worn or useless;	
(*b*) Machinery imported for the purpose of reaping or manufacturing sugar or rum, and for the control of such manufacture, provided such machinery or apparatus be not imported for sale, on the certificate to that effect of the person so importing, the certificate also stating the plantation, factory or sugar company or which such machinery or apparatus is imported;	
(*c*) Machinery imported for use in the construction and establishment of ice factories, or for the manufacture of ice;	
(*d*) Machinery imported for the purpose of boring for oil or petroleum, or for mining asphalt (commonly called manjak) or other minerals;	
(*e*) Machinery imported for the purpose of refining oil or petroleum, or for manufacturing any article of commerce from oil obtained in this Colony, or for manufacturing fuel from manjak;	
(*f*) Machinery imported for the purpose of manufacturing matches;	
(*g*) Machinery imported for the purpose of manufacturing tobacco or cocoa;	
(*h*) Machinery required for the purpose of manufacturing and manipulating cotton and cotton seed, and all the by-products of cotton seed;	
[The term "cotton" means the soft downy substance attached to or separated from the seed of the cotton plant; and the term "cotton seed" as the seed of the plant producing "cotton"]; and	
(*i*) Machinery for the manufacture of hard bread and crackers from imported flour:	
(*a*) to (*i*) Under the British Preferential Tariff -	Free.
" " General Tariff - -	2 % *ad valorem.*
"Apparatus" (as distinct from "machinery") in connection with above machinery classed under headings (*a*) to (*i*) -	Free.
Cash registers:	
Under the British Preferential Tariff - - - -	9 % *ad valorem.*
" General Tariff - - - - -	11¼ % *ad valorem.*
Other machinery (including motor and other engines) and steam boilers:	
Under the British Preferential Tariff - - -	8 % *ad valorem.*
" General Tariff - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GRENADA.

Machinery and implements for water works; improved stills; printing presses; also machinery, including engines worked by steam or other power or by hand, for agriculture, manufacture, or industries of any kind, and all necessary parts and appliances for the erection or repair of such machinery -	Free.
Fire-extinguishing apparatus - - - - -	Free.
All other machinery (including cash registers) and steam boilers:	
Under the British Preferential Tariff - - -	8 % *ad valorem.*
" General Tariff - - - -	10 % *ad valorem.*

VIRGIN ISLANDS.

Steam engines, boilers and pipes and machines, machinery, and apparatus, whether stationary or portable, worked by power or by hand, for irrigation or for mining, and all necessary parts and appliances for the erection or repair thereof, or for the communication of motive power thereto -	Free.
Locomotives; also printing presses - - -	Free.
All other machinery - - - - - -	10 % *ad valorem.*

ST. CHRISTOPHER—NEVIS.

Steam engines, steam pipes, boilers, and boiler tubes, fire bars; and machinery, whether stationary or portable, for irrigation, mining, and all necessary parts and appliances for the erection or repair thereof, or for the communication of motive power thereto, when not imported for sale, including all machinery or parts of a machine and all apparatus to be used in any manner whatsoever for, in, or towards the manufacture of sugar and rum, or the making ready for market of any of the products or by-products of the cotton plant, when not imported for sale - - - - - - -	Free.
Triple effect for manufacturing sugar, and all multiple effect machinery and materials, appliances, and parts thereof required to erect and enlarge or improve a factory wherein a multiple effect is installed - - - - -	Free.
[The permission of the Treasurer is required for the sale or disposal of the above articles accorded free entry into the Presidency.]	
All other machinery, including cash registers:	
Under the British Preferential Tariff - - -	8½ % *ad valorem.*
" General Tariff - - - - -	11 % *ad valorem*

ANTIGUA.

Steam engines and steam pipes; boilers; boiler tubes, and fire-bars; machinery, whether stationary or portable, for irrigation or mining, and all necessary parts for the erection or repair thereof, or for the communication of motive power thereto, when not imported for sale; also multiple effect machinery for manufacturing sugar, and plant and parts thereof, and any materials required to erect, enlarge or improve a factory wherein a multiple effect is or is to be installed—provided that such materials are to form an integral part of such factory - - - - - -	Free.
Machinery for the manufacture of sugar or rum, the ginning or baling of cotton, the crushing of cotton seed, or the manufacture of cotton seed oil - - - - - - -	Free.
Railway and tramway rolling-stock - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ANTIGUA—*cont.*

All other machinery, including cash registers:	
Under the British Preferential Tariff - - -	$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff - - - - -	$13\frac{1}{3}$ % *ad valorem.*

MONTSERRAT.

Steam engines, boilers, tubes, fire-bars, and pipes; and machinery and apparatus, whether stationary or portable, for irrigation or mining, and all necessary parts for the repair thereof, or for the communication of motive power thereto, not imported for sale; also multiple effect machinery for manufacturing sugar, and plant and parts thereof, and any materials required to erect, enlarge, or improve a factory wherein a multiple effect is or is to be installed—provided that such materials are to form an integral part of such factory	Free.
Machinery for the manufacture of starch, lime juice, or lime juice products, sugar or rum, the ginning or baling of cotton, the crushing of cotton seed, or for the manufacture of cotton seed oil (including all necessary parts for the repair of such machinery or for the communication of motive power thereto), when not imported for sale - - - - -	Free.
All other machinery, including cash registers:	
Under the British Preferential Tariff - - -	$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff - - - - -	$13\frac{1}{3}$ % *ad valorem.*

DOMINICA.

Machinery and apparatus for the manufacture of produce, and all parts and fittings thereof - - - - - -	Free.
Locomotives; steam boilers and steam pipes - - -	Free.
Machinery for the equipment of any vessel engaged in the coasting trade propelled by mechanical power, and also machinery and appliances (including parts and fittings) imported by any Contractor to the Government, if specially exempted in the conditions of contract, and provided that the Colonial Engineer has certified in writing that such machinery and appliances are necessary and proper for the work (Ordinance No. 10 of 1903) - - - - - -	Free.
[A certificate must be furnished to the Treasurer specifying the particular purpose for which such goods have been imported.]	
Machinery, plant and parts or fittings, imported by the Company called "Dominica Forests, Ltd." (Ordinance No. 3 of 1910)	Free to 1st Sept. 1919.
All other machinery, including cash registers:	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
„ General Tariff - - - - -	$12\frac{1}{2}$ % *ad valorem.*

TRINIDAD AND TOBAGO.

Fire engines and hose and couplings for same - - -	Free.
Machinery, manufacturing and refining (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs - - - - - - -	
Machinery for waterworks, and sewerage works, including pipes, hydrants (and other waterworks and sewerage works fittings, not imported for sale), if admitted as such by the Collector of Customs - - - - - - -	
Machinery for the irrigation or drainage of lands (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs - - - -	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
TRINIDAD AND TOBAGO—*cont.*	
Machinery for sawmills, foundries and factories (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs	Free.
Machinery for steam and other vessels (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs	Free.
Machinery for railways and tramways on estates or mines, including rails and rolling stock and parts thereof, not imported for sale), if admitted as such by the Collector of Customs	Free.
Machinery, mining of all sorts, including machinery and pipes for the sinking of oil and artesian wells, and tanks for containing petroleum (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs	Free.
Printing presses	Free.
Sewing machines, steam boilers and steam rollers, and parts thereof	Free.
All other machinery, including cash registers:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
BERMUDA.	
Machinery, including vessels, dredgers, tools, plant and materials imported by contractors or other persons for surveying or improving any of the channels or harbours under any contract or agreement with the Government of the Bermuda Islands	Free.
Machinery imported by or for the Bermuda Natural History Society for the purpose of the Biological Station or Aquarium	Free.
Fire engines and all other articles imported by the Corporation of Hamilton as part of the equipment of the Hamilton Fire Brigade	Free.
Machinery for the purpose of boring for spring water	Free.
All other machinery	10 % *ad valorem.*
BRITISH HONDURAS.	
Machinery, marine, mining, and manufacturing, and parts thereof, including the boilers, belting, steam pipes, packing, lagging, and fittings	Free.
Pumps and other apparatus, and parts thereof, and piping and fittings for raising water	Free.
Plant for railways, tramways, gasworks and saw mills	Free.
Traction engines	Free.
Windmills, and parts thereof	Free.
Fire engines, extinguishers, and appliances, and parts thereof	Free.
All other machinery	12½ % *ad valorem.*
BRITISH GUIANA.	
Locomotive engines and railway plant	Free.
Machinery (and component parts thereof), viz.:	
Machines or sets of machines to be worked by steam, water, fire, or other power, or which before being brought into use required to be fixed with reference to other moving parts, and which are intended for—	
Rolling plantation rubber	Free.
Brick and tile making	Free.
Preparing and ginning of cotton	Free.
Railway and power plant	Free.
Mining, milling, and cyaniding	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[*See also under* Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BRITISH GUIANA—*cont.*	
Machinery—*cont.*	
Draining of land, the manufacture or preparation of raw materials, or for use in the manufacture or preparation of manures - - - - - - - - - - -	Free.
Sawmills, foundries, and factories of whatever kind - -	
Steam and motor boats, launches, and barges - - -	
Construction of gasworks - - - - - -	
Reaping and preparation of rice for the market - - -	
Distillation of rum - - - - - - -	
[The term 'machinery' does not include tools and implements to be worked by manual or animal labour, and only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other especial quality, not adapted for any other purpose. For machinery accessories, *see* under "Iron and Steel."]	
Locks or sluices for sea defences, water supply, or drainage of land -	Free.
Locomotives, rolling stock, and such other materials and appliances not already exempted as the Governor-in-Council may consider necessary for the construction and maintenance of a railway between the Demerara river, and Essequibo river, in terms of the contract dated 11th December 1893 made between the Sproston Dock and Foundry Company and the Government of the Colony - -	
Steam boilers and fittings of every description - - -	
Launches of all kinds, steam diggers, and steam dredgers - -	
Printing presses imported by, or directly for, the conductor of any newspaper or printing establishment for the exclusive purpose of being used by him in the course of his trade - - - -	
Fire engines (including hose and couplings for same); fire extinguishers	
Sewing machines - - - - - - -	
Chimneys or smoke stacks imported exclusively for use in connection with any machinery exempted from duty - - - -	
Cash registers:	
Under the British Preferential Tariff - - - -	12 % *ad val.* (*a*)
„ General Tariff - - - - -	15 % *ad val.* (*a*)
All other machinery:	
Under the British Preferential Tariff - - - -	12 % *ad val.* (*a*)
„ General Tariff - - - - -	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds - - - - - - - - -	Free.
MALTA.	
All kinds - - - - - - -	Free.
CYPRUS.	
Mechanical appliances for use in the manufacture and examination of wine - - - - - - - -	Free.
Machinery and parts thereof, and their fittings, connections, and gearing - - - - - - - - -	Free.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.).

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

Wire:		
Of iron or steel		1 % *ad valorem.*
„ brass		5 % *ad valorem.*
„ copper and phosphor bronze		5 % *ad valorem.*
Wire gauze, imported in endless pieces by owners or agents of paper mills for use therein (Customs Circular, No. 5 of 1900)		Free.
Wire for fencing, when imported by or under the orders of a railway company		Free.
[It is provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, including railways constructed in Native States under the suzerainty of His Majesty, and also such tramways as the Governor-General-in-Council may, by notification in the Gazette of India, specifically include therein.]		
Wire rope and fencing wire (except for railways)		1 % *ad valorem.*
Wire netting		5 % *ad valorem.*
All other wire		5 % *ad valorem.*

ADEN.

All kinds		Free.

STRAITS SETTLEMENTS (including LABUAN).

All kinds		Free.

CEYLON.

Brass and copper wire	*Per cwt.*	Rupees 3.
Iron wire and wire netting, galvanized	„	Rupees 0 75 cts.
Iron wire not galvanized	„	Rupees 0 63 cts.
Lead wire		Free.
All other wire and wire netting		5½ % *ad valorem.*

MAURITIUS.

Iron wire:		
Galvanized	*Per ton*	Rupees 15 24 cts.
Not galvanized	„	Rupees 10 16 cts.
Iron wire netting and galvanized wire netting	„	Rupees 40 64 cts.
Brass wire		15 % *ad valorem*
All other wire		12 % *ad valorem.*

SEYCHELLES.

All kinds		12½ % *ad valorem.*

HONG KONG.

All kinds		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA.

	£ s. d.
Metal cordage, including cordage of metal with core of other material; iron and steel wire; copper wire; gold and silver wire for embroidery bullion; wires for paper-making machines; woven wire measuring over 20 holes to the lineal inch and covered wire used in the manufacture of artificial flowers - - - -	Free.
Minor articles for use in the manufacture of articles within the Commonwealth:	
For *apparel*, viz., covered wire and wire ribbon - -	Free.
„ *hats and caps*, viz., wire in the form of a frame for rims of men's dress hats and felt hats - - - -	Free.
For *boots and shoes*, viz., machined wire of brass or iron - -	Free.
Wire netting - - - - - -	Free.
Electrical cable and wire (covered):	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - -	5 % *ad valorem.*
Barbed wire:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - -	15 % *ad valorem.*
All other wire - - - - - - -	Free.

[NOTE.—A *drawback* equal to the amount of duty paid is allowed on wire used in the manufacture of cycle covers on their exportation from the Commonwealth under certain prescribed conditions.]

TERRITORY OF PAPUA.

Fencing wire; iron wire netting, and other materials for fencing -	Free.
Wire rope - - - - - - - - *Per ton*	0 10 0
All other wire - - - - - - - - - -	10 % *ad valorem.*

DOMINION OF NEW ZEALAND.

Cordage of iron or steel:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - -	20 % *ad valorem.*
Wire of all kinds, plain; metal cordage (other than iron or steel), not being gold or silver; barbed fencing wire and fencing staples; bookbinders' wire staples; machine wires for paper mills; also dentists' wire - - - - - -	Free.
Wires, baling, in 8-ft. lengths, looped and twisted at one end - - (Minister's Order No. 1037, dated 4th March 1913.)	Free.
Wove wire; gauze; wire netting and expanded metal lathing or fencing in the piece; steel wire lattice for re-inforcing concrete (Minister's Order No. 876, dated 29th May 1908); wire netting, triangular, for re-inforcing concrete floors and walls (Minister's Order No. 893, dated 19th Dec. 1908); also electric welded fencing made of metal wire not exceeding $\frac{3}{16}$ths of an inch in diameter (Governor's Order, No. 205, dated 16th July 1912):	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - -	10 % *ad valorem.*
Wire, bottling, made up of "clasp wires":	
If the produce of some part of the British Dominions - - -	20 % *ad valorem.*
Otherwise - - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 915, dated 1st November 1909.)	
Wire, metal, crimped:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 928, dated 6th June 1910.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
DOMINION OF NEW ZEALAND—*cont.*	
All other wire:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
FIJI.	
Wire, fencing	12½ % *ad valorem.*
Wire rope *Per ton*	3 0 0
All other wire, including wire netting	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Platinum wire	Free.
Wire rope; wire-netting for fencing; fruit tree netting; telegraph and telephone materials; electric lighting materials; bookbinders' wire, and all other wire:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % *ad valorem.*
RHODESIA.	
Platinum wire	Free.
Wire rope; baling wire; wire for making mattresses; wire for fencing; wire netting for fencing and fruit trees; telegraph and telephone materials; electric lighting materials; also bookbinders' wire:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.
All other wire:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
Materials for telegraphs	Free.
All other wire	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All articles necessary for maintaining telegraphic communication between Uganda and other parts of the world	Free.
Wire and wire netting for fencing, and all materials or fastenings of metal ordinarily used for agricultural or railway fencing	Free.
All other wire	10 % *ad valorem.*

For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EAST AFRICA PROTECTORATE.	
All articles necessary for maintaining telegraphic communication between British East Africa and other parts of the world	Free.
Wire and wire netting for fencing, and all materials or fastenings of metal ordinarily used for agricultural or railway fencing	Free.
All other wire	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
If imported into other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Wire, for use on railways and tramways	Free.
All other wire, including wire netting	10 % *ad valorem.*
If imported into the East of the Volta:	
All kinds	4 % *ad valorem.*
SIERRA LEONE.	
Mosquito netting and mosquito proof gauze	Free.
Telegraph materials *bonâ fide* for the use of the African Direct Telegraph Company	Free.
All other wire, including wire netting	10 % *ad valorem.*
GAMBIA.	
Iron fencing wire	Free.
Telegraph materials *bonâ fide* the property of the African Direct Telegraph Company	Free.
All other wire	5 % *ad valorem.*
DOMINION OF CANADA.	
Wire:	
Barbed fencing wire of iron or steel; flat steel wire of No. 16 gauge or thinner, when imported by manufacturers of crinoline or corset-wire and dress stays, for use in the manufacture of such articles in their own business; steel, flat (including steel strip), when imported by manufacturers of buckthorn and plain strip fencing, for use in the manufacture of such articles in their own factories	Free.
Steel wire, Bessemer soft-drawn spring, of Nos. 10, 12, and 13 gauge, and homo-steel spring wire, of Nos. 11 and 12 gauge, respectively, when imported by manufacturers of wire mattresses, for use in their own factories	Free.
[Spring wire to be entitled to free entry under the above item should contain not less than 40 per cent. of carbon, and as a general rule should cost 1*s.* 7¾*d.* and upwards per 100 lbs. above the price of ordinary wire of the same size (Appraiser's Bulletin No. 795, dated 14th March 1914.)]	
Brass, zinc, iron, or steel wire, screwed or twisted, flattened or corrugated, for use in connection with nailing machines, when imported by boot and shoe manufacturers for use in their own factories	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

	£ s. d.
Galvanized iron or steel wire, curved or not, numbers 9, 12, and 13 gauge with variations from such gauges, not exceeding four one-thousandths of an inch, and not for use in telegraph or telephone lines - - - -	Free.(*a*)
[The expression "gauge," when applied to wire, means the thickness as determined by the Imperial Standard wire gauge. The numbers and corresponding diameters of the British Imperial wire gauge are specified in Appraisers' Bulletin, No. 891, dated 28th July 1914.]	
Steel wire valued at not less than 1·35*d.* per pound when imported by manufacturers of rope for use exclusively in the manufacture of rope - - - -	Free.
Wire rope for use exclusively for rigging of ships and vessels under regulations by the Minister of Customs - -	Free.
[Wire rope for rigging of ships and vessels will not be admitted free of duty unless the name of the vessel on which such rope is to be used for rigging is stated on the face of the entry. (Customs Memo. No. 1598B, dated 15th July 1910.)]	
[Wire rope for use as follows is held to be dutiable and is not classed as "rigging":—	
Wire rope lines to be used as cables.	
" " for use as tow lines.	
" " to be used for mooring the vessel or for holding the vessel in position.	
(Appraiser's Bulletin No. 786 dated 10th March 1914.)]	
Bridle, damper, back check, dowel hammer and whitened spring wire when imported by manufacturers of piano actions and hammers for use in their own factories per - - -	Free.
Iron or steel rolled round wire rods in the coil (not over ⅜ths of an inch in diameter), imported by wire manufacturers for use in making wire in the coil in their own factories:	
Under the British Preferential Tariff *Per ton of* 2,000 *lbs.*	0 9 3·00
" General Tariff - - - -	0 14 4·67
Crucible cast steel wire, valued at not less than 2·96*d.* per lb.:	
Under the British Preferential Tariff - - -	Free.
" General Tariff - - - -	5 % *ad valorem.*
Platinum wire - - - - -	Free.
Phosphor bronze wire:	
Under the British Preferential Tariff - - -	5 % *ad valorem.*
" General Tariff - - - -	10 % *ad valorem.*
Tinsel wire when imported by manufacturers of braids, cords, tassels, ribbons, or trimmings for use only in the manufacture of such articles in their own factories:	
Under the British Preferential Tariff - - -	5 % *ad valorem.*
" General Tariff - - - - -	10 % *ad valorem.*
(Customs Memorandum No. 1491B, dated 11th August 1908.)	
Brass wire, plain; also copper wire, plain, tinned, or plated:	
Under the British Preferential Tariff - - -	7½ % *ad valorem.*
" General Tariff - - - - -	12½ % *ad valorem.*

(*a*) It is stated in Customs Memo. No. 1,792B, dated 2nd June 1914, that such iron or steel wire to be admitted free under this item must be described on the face of the Customs entry as "not for use in telegraph or telephone lines."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT :—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Buckthorn strip fencing; woven wire fencing; and other wire fencing of iron or steel, not to include woven wire or netting made from wire smaller than number 14 gauge nor to include fencing of wire larger than number nine gauge :	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*
Wire cloth or woven wire of brass or copper :	
Under the British Preferential Tariff - - -	17½ % *ad valorem.*
„ Intermediate Tariff - - - - -	22½ % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
Wire rope (except wire rigging, free), stranded or twisted wire clothes line, picture, or other twisted wire, and wire cable, n.o.p. :	
Under the British Preferential Tariff - - -	17½ % *ad valorem.*
„ General Tariff - - - - - - -	25 % *ad valorem.*
Wire, single or several, covered with cotton, linen, silk, rubber, or other material, including cable so covered; wire cloth, and wove wire or wire netting of iron or steel :	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - - - -	30 % *ad valorem.*
Triangular mesh steel wire, reinforcement, not galvanised, used in concrete work :	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - - - -	27½ % *ad valorem.*
„ General Tariff - - - - - - -	30 % *ad valorem.*
[Iron or steel wire work strengthened for tensile strain beyond the ordinary requirements for fencing and thus adapted for concrete reinforcement is not entitled to entry as "fencing wire."]	
(Appraiser's Bulletin No. 350, dated 12th October 1909.)	
Wire screens, doors and windows :	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - - - -	27½ % *ad valorem.*
„ General Tariff - - - - - - -	30 % *ad valorem.*
Covered corset wires, cut to lengths, tipped or untipped :	
Under the British Preferential Tariff - - - -	22½ % *ad valorem.*
„ Intermediate Tariff - - - - - -	30 % *ad valorem.*
„ General Tariff - - - - - - -	35 % *ad valorem.*
All other wire :	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - - - -	20 % *ad valorem.*
[*Note*—A *drawback* of 99 % of the duty (not including special or dumping duty) is allowed on the following article for home consumption : Galvanized wire netting of a class or kind made in Canada, when used in traps for the fisheries].	
NEWFOUNDLAND.	
Wire, of brass, zinc, or steel, whether screwed, twisted, flattened or corrugated, imported by boot and shoe manufacturers, for use in their own factories only, in connection with nailing machines - -	Free.
Hoisting or hauling cables, to be used in the lifting and transporting of coal or ore from the working face to the point of shipment; also battery wire when used for mining purposes only - -	Free.
Wire fencing and fasteners for same, and gates for wire fences when the gates are made chiefly of wire - - - - - -	Free.
Iron wire when imported by broom manufacturers to be used by them in their manufactures - - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
NEWFOUNDLAND—*cont.*	
Wire of phosphor bronze or phosphor tin, wire rope for the rigging of vessels; bookbinders' wire, when imported by bookbinders for use in their trade, and not for sale	10 % *ad val.* (*a*)
Brass and copper wire, plain, turned, or plated; also wire cloth or woven wire and netting of brass, copper, or steel	35 % *ad val.* (*a*)
Strings for musical instruments; also spectacle frames and metal parts thereof	40 % *ad val.* (*a*)
All other wire and wire rope, including wire netting	35 % *ad val.* (*a*)
BAHAMAS.	
Wire fencing and fencing wire	Free.
All other wire	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
Telegraph and telephone wire	Free.
Materials of vessels wrecked, derelict, stranded or condemned	10 % *ad valorem.*
All other wire	10 % *ad valorem.*
JAMAICA.	
Wire for fences, wire fencing, staples and tying wire for fastening the wire of fences; the terms "wire for fences" and "wire fencing" not to include hurdles manufactured from wire, or mesh wire and manufactures of wire	Free.
Materials for railways and tramways	Free.
Telephones	Free.
All other wire, including wire netting	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem*
ST. LUCIA.	
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose) including wire rope for cane carriers	Free.
Telegraph wire and appliances of all kinds for communication or illumination	Free.
All other wire (including barbed wire), woven wire fencing, and metal gates:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
ST. VINCENT.	
Telegraph wire, wire cloth, and wire netting	Free.
All other wire (including barbed wire), woven wire fencing, and metal gates:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
BARBADOS.	
Articles and materials required for the construction and working of their system by the Barbados Telephone Co., Ltd.	Free.
Telegraph materials for the West India and Panama Telegraph Co. (Act No. 6 of 1890)	Free.
Tackle of vessels condemned on survey, on which tonnage dues have been paid	Free.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BARBADOS—*cont.*

All other wire, including barbed wire, woven wire fencing, and metal gates:
Under the British Preferential Tariff - - - - 9 % *ad valorem.*
" General Tariff - - - - - - 11¼ % *ad valorem.*

GRENADA.

All kinds, including barbed wire and woven wire fencing and metal gates:
Under the British Preferential Tariff - - - - 8 % *ad valorem.*
" General Tariff - - - - 10 % *ad valorem.*

VIRGIN ISLANDS.

Telegraph wire; also wire and wire netting for fences - - Free.
All other wire and wire netting - - - - - 10 % *ad valorem.*

ST. CHRISTOPHER—NEVIS.

All kinds, including barbed wire, woven wire fencing, and metal gates:
Under the British Preferential Tariff - - - - 8⅔ % *ad valorem.*
" General Tariff - - - - - - 11 % *ad valorem.*

ANTIGUA.

All kinds, including barbed wire, woven wire fencing, and metal gates:
Under the British Preferential Tariff - - - - 10⅔ % *ad valorem.*
" General Tariff - - - - - - 13⅓ % *ad valorem.*

MONTSERRAT.

Telegraph wire and electrical apparatus - - - Free.
All other wire, including barbed wire, woven wire fencing, and metal gates:
Under the British Preferential Tariff - - - - 10⅔ % *ad valorem.*
" General Tariff - - - - - - 13⅓ % *ad valorem.*

DOMINICA.

Wire for fences - - - - - - - - Free.
All other wire, including barbed wire, woven wire fencing, and metal gates:
Under the British Preferential Tariff - - - - 10 % *ad valorem.*
" General Tariff - - - - - - 12½ % *ad valorem.*

TRINIDAD AND TOBAGO.

All kinds, including barbed wire, woven wire fencing, and metal gates.
Under the British Preferential Tariff - - - - 8 % *ad valorem.*
" General Tariff - - - - - - 10 % *ad valorem.*

BERMUDA.

Electric cable imported by persons under contract with H.M. Government with the view of establishing and maintaining telegraphic communication with places beyond the sea - - - Free.
All other wire, including wire netting - - - - 10 % *ad valorem.*

BRITISH HONDURAS.

Materials for railways, tramways, electric lighting, telegraphs, telephones, gasworks, and sawmills; also wire gauzes for screening purposes - - - - - Free.
All other wire, including wire netting - - - - 12½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH GUIANA.	
Mosquito-proof netting and mosquito-proof gauze as approved by the Comptroller of Customs	Free.
Wire for use in electric lighting and for railway power plant; wire cables for use in mining; also railway and telegraph materials	Free.
Telephone materials necessary for the construction of telephones	Free.
Wire, including barbed wire, woven wire fencing, and metal gates:	
Under the British Preferential Tariff	12 % *ad val.* (*a*)
„ General Tariff	15 % *ad val.* (*a*)
All other wire, including wire netting	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds, including wire netting	Free.
MALTA.	
All kinds, including wire netting	Free.
CYPRUS.	
All kinds, including wire netting	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHENWARE AND PORCELAIN.

[*See also under* Bricks and Tiles (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
China clay imported by the owner of a cotton weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods (Customs Circular No. IV. of 1896.)		Free.
All other kinds, including earthenware piping		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		5½ % *ad valorem.*
MAURITIUS.		
Fire blocks for boilers or paving	*Per 100*	Rs. 0 30 cts.
All other kinds		12 % *ad valorem.*
SEYCHELLES.		
Bottles, empty of all sizes (except fancy bottles or decanters)	*per bottle*	Rs. 0 01 ct.
All other kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Earthenware spurs, stilts, and thimbles		Free.
Scientific apparatus, porcelain, viz., crucibles, tubes, pressure filters, and evaporating dishes for laboratory use		Free.
Roasting dishes, assay furnaces, crucibles, skittle pots, scorifiers, and muffles; also bottle stoppers, eye douches, bacteriological apparatus (culture dishes, staining dishes, and plates)		Free.
Porcelain flowers (unwired) for use in the manufacture of wreaths (Supplement No. 21 to the Customs Tariff Guide.)		Free.
Fireclay manufactures not elsewhere included:		
Under the British Preferential Tariff		15 % *ad valorem.*
„ General Tariff		20 % *ad valorem.*
Filters, not elsewhere included, and asphalt mastic		15 % *ad valorem.*
Ink bottles, inkstands, and ink wells:		
Under the British Preferential Tariff		25 % *ad valorem.*
„ General Tariff		30 % *ad valorem.*
China, parian, and porcelain ware:		
Under the British Preferential Tariff		20 % *ad valorem.*
„ General Tariff		25 % *ad valorem.*
Bottles, empty:		
Up to and including 5 drams of fluid capacity		Free.
Other bottles, flasks and jars, empty:		
Under the British Preferential Tariff		25 % *ad valorem.*
„ General Tariff		35 % *ad valorem.*
Bottles, flasks, and jars containing goods not subject to *ad valorem* duty and not otherwise exempted from duty (*a*):		
Up to and including a capacity of 5 fluid drams		Free.
Over 5 drams and not exceeding 10 ozs. fluid capacity:		
Under the British Preferential Tariff	*Per dozen*	0 0 1
„ General Tariff	„	0 0 1½

(*a*) *i.e.*, as outside packages, n.e.i., including the sole containing package, in which goods are ordinarily imported when containing such goods.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHENWARE AND PORCELAIN—*continued.*

[*See also under* Bricks and Tiles (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

		£	s.	d.
Bottles, flasks, and jars containing goods not subject to *ad valorem* duty and not otherwise exempted from duty (*a*)—*cont.*				
Over 10 ozs. and not exceeding 20 ozs. fluid capacity:				
Under the British Preferential Tariff	*Per dozen*	0	0	1½
„ General Tariff	„	0	0	2
Over 20 ozs. and not exceeding 60 ozs. fluid capacity:				
Under the British Preferential Tariff	*Per dozen*	0	0	2
„ General Tariff	„	0	0	2½
Over 60 ozs. fluid capacity:				
Under the British Preferential Tariff		20 % *ad valorem.*		
„ General Tariff		25 % *ad valorem.*		
Smoking pipes wholly of clay:				
Under the British Preferential Tariff	*Per gross*	0	1	0
„ General Tariff	„	0	1	6
China finger plates, for doors, not being escutcheons:				
Under the British Preferential Tariff		20 % *ad valorem.*		
„ General Tariff		25 % *ad valorem.*		
(Customs Tariff Guide.)				
China or earthenware toilet sets and vases:				
Under the British Preferential Tariff		20 % *ad valorem.*		
„ General Tariff		25 % *ad valorem.*		
(Customs Tariff Guide.)				
All other earthenware, brownware, and stoneware:				
Under the British Preferential Tariff		20 % *ad valorem.*		
„ General Tariff		25 % *ad valorem.*		
[*Note.*—A *drawback* of the duty paid may be allowed on the undermentioned imported articles used in the manufacture of articles within the Commonwealth upon exportation of such manufactured articles, under certain prescribed conditions:— Earthenware rings used in the manufacture of incandescent inverted mantles].				

TERRITORY OF PAPUA.

All kinds	10 % *ad valorem.*

DOMINION OF NEW ZEALAND.

Plain earthen jars up to 3 inches in diameter at the mouth (including demijohns, plain, wickered—Minister's Order No. 868 dated 30th January 1908); also plain stone bottles, empty	Free.
Jars or other dutiable vessels containing free goods or goods subject to a fixed rate of duty, and being ordinary trade packages for the goods contained therein	Free.
Laboratory retorts for chemical analysis and assay work	Free.
Filters and fireclay goods and tobacco pipes of all kinds:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
All other earthen, stone, and brown ware; and also china, porcelain, and parian ware:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*

FIJI.

Fire-clay	*Per cwt*	0	0	8
All other crockery, earthenware and chinaware		12½ % *ad valorem.*		

(*a*) *See* note (*a*) on the previous page.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHENWARE AND PORCELAIN—*continued.*

[*See also under* Bricks and Tiles (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FALKLAND ISLANDS.

All kinds	Free.

UNION OF SOUTH AFRICA.

Vats for the manufacture of wines	Free.
Replicas of sculpture	Free.
Bottles and jars of earthenware, being ordinary trade packages for the goods contained therein, imported *full* of any article liable to a rated duty only	Free.
Bottles and jars of earthenware, and bottles ordinarily used for aerated waters, *empty*:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Fireclay and terra alba:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Assay apparatus for dry assaying and assay mabor; also crucibles, cupels, cupelling furnaces, ingot moulds, retorts and furnaces for roasting minerals:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Meerschaum, amber and amberoid, in the rough for making smokers' pipes:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Vats, suitable and intended for mining purposes, and substructures for the same:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Tobacconists' wares, including pipes, pipe stands, cigar and cigarette holders, tobacco jars, and ash trays:	
Under the British Preferential Tariff	22 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
All other earthenware and porcelain:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

RHODESIA.

Bottles and jars of earthenware imported *full* of any article liable to a rated duty only	Free.
Assay apparatus and assay mabor; also crucibles, cupels, cupelling furnaces, ingot moulds, retorts, and furnaces for roasting minerals:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	3 % *ad valorem.*
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHENWARE AND PORCELAIN—*continued.*

[*See also under* Bricks and Tiles (including Drain Pipes) and Electrical Apparatus.]

Tariff Classification and Tariff Rates of Duty.

Rhodesia—*continued.*

Bottles and jars of earthenware, and bottles ordinarily used for aerated waters imported *empty*; also fireclay and terra alba:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.
All other earthenware and porcelain:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*

Nyasaland Protectorate.

All kinds	10 % *ad valorem.*

Uganda Protectorate.

All kinds	10 % *ad valorem.*

East Africa Protectorate.

All kinds	10 % *ad valorem.*

Somaliland Protectorate.

If imported into Zeyla:	
"Earthenware"	3 % *ad valorem.*
Other kinds	5 % *ad valorem.*
If imported into other Protectorate ports:	
All kinds	7 % *ad valorem.*

St. Helena.

All kinds	Free.

Nigeria.

Earthenware	10 % *ad valorem.*
All other kinds	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHENWARE AND PORCELAIN—*continued.*

[*See also under* Bricks and Tiles (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GOLD COAST.

If imported into the West of the Volta:	
Filters and parts thereof, and all appliances for the filtration of water	Free.
All other earthenware and porcelain	10 % *ad valorem.*
If imported into the East of the Volta:	
Filters; demijohns (empty)	Free.
Building materials	4 % *ad valorem.*
All other earthenware and porcelain	4 % *ad valorem.*

SIERRA LEONE.

All kinds	10 % *ad valorem.*

GAMBIA.

All kinds	5 % *ad valorem.*

DOMINION OF CANADA (*a*).

Crucibles and mining retorts	Free.
Articles of chinaware, when imported to be mounted by manufacturers of silverware in their own factories:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	22½ % *ad valorem.*
(Customs Memo. No. 1591B, dated 7th June 1910.)	
Table ware of china, porcelain, white granite, or ironstone:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	27½ % *ad valorem.*
Closets, urinals, basins, lavatories, baths, bath-tubs, sinks, and laundry tubs, of earthenware, stone, cement, or clay:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Tobacco pipes and cigar and cigarette holders:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Chimney linings or vents; chimney tops and inverted blocks, glazed or unglazed:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Conduit pipe of clay (single and multiple), glazed within and without, as used in laying telegraph wires:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
[Appraisers' Bulletin, No. 498, dated 22nd November 1911.]	
Earthenware and stoneware, brown or coloured; Rockingham ware; cream coloured ware, decorated, printed, or sponged; demijohns, churns, or crocks and all other earthenware:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*

(*a*) For receptacles in which goods are imported, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHENWARE AND PORCELAIN—*continued.*

[*See also under* Bricks and Tiles (including Drain Pipes) and Electrical Apparatus.]

Tariff Classification and Tariff Rates of Duty.	
Dominion of Canada (a)—*cont.*	
Ornaments of alabaster, spar, terra-cotta or composition; statues or statuettes:	
Under the British Preferential Tariff	20 % *ad valorem.*
" Intermediate Tariff	27½ % *ad valorem.*
" General Tariff	30 % *ad valorem.*
Other manufactures of clay or cement:	
Under the British Preferential Tariff	12½ % *ad valorem.*
" General Tariff	22½ % *ad valorem.*
Newfoundland (a).	
Vessels which have been exported either empty or containing Newfoundland products and which are returned (within one year) filled with foreign products	Free.
Churns of all descriptions	Free.
Chimney linings or vents; chimney tops and inverted blocks (glazed or unglazed); demijohns, crocks, or jars, of earthen or stoneware; also stove linings	30 % *ad val.* (b)
Brown or coloured and Rockingham ware; white granite or ironstone ware; cream-coloured ware, decorated, printed, or sponged	40 % *ad val.* (b)
Statuettes; ornaments of alabaster, spar, terra-cotta, or composition; also tobacco pipes of all kinds	40 % *ad val.* (b)
Baths, tubs, and washstands of earthen, stone, cement, or clay ware	40 % *ad val.* (b)
Granite or agate hollow-ware	45 % *ad val.* (b)
All other earthenware or porcelain	40 % *ad val.* (b)
All other manufactures of clay or cement	30 % *ad val.* (b)
Bahamas.	
All kinds	20 % *ad valorem.*
Turk's and Caicos Islands.	
All kinds	10 % *ad valorem.*
Jamaica.	
Photographic apparatus and appliances such as are necessary for the production of photographs	Free.
All other earthenware and porcelain	10 % *ad valorem.*
Cayman Islands.	
All kinds	5 % *ad valorem.*
St. Lucia.	
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively as such), including filter presses, filters, fire-clay, furnaces, fire-bars, and water pipes	Free.
All other earthenware and porcelain	15 % *ad valorem.*
St. Vincent.	
Water filters	Free.
All other earthenware and porcelain	10 % *ad valorem.*

(a) For receptacles in which goods are imported, *see* Appendix I.
(b) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHENWARE AND PORCELAIN—*continued.*

[*See also under* Bricks and Tiles (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s.
BARBADOS.	
Bottles of stoneware; and articles for the use of places of worship	Free.
All china and crockery the property of the Officers' and Sergeants' Mess of any of H.M. Regiments arriving in the Colony, provided that should any such articles be sold or otherwise disposed of in the Colony the duty thereon shall be paid to the Comptroller of Customs	Free.
All other earthenware and porcelain	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
Bottles of stoneware; crucibles; water pipes; melting pots	Free.
All other earthenware and porcelain	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % *ad valorem.*
ANTIGUA.	
All kinds	13⅓ % *ad valorem.*
MONTSERRAT.	
All kinds	13⅓ % *ad valorem.*
DOMINICA.	
Bottles of stoneware; water pipes	Free.
All other earthenware and porcelain	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Pans, tayches, and other vessels, to be used in the manufacture of produce	Free.
Fireclay *Per* 100 *lbs.*	0 1 0
All other earthenware and porcelain	10 % *ad valorem.*
BERMUDA.	
China, the property of the Governor and imported by him on his first arrival in the Islands to take up the Government, and within six months after such arrival	Free.
China, the joint property of any regimental mess, or of the officers of any of H.M.'s Forces stationed in the Islands	Free.
All other earthenware and porcelain	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHENWARE AND PORCELAIN—*continued.*

[*See also under* Bricks and Tiles (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BRITISH GUIANA.	
Vessels to be used in the manufacture of sugar, or for the storage or supply of water; carboys, also drums containing sulphuric acid -	Free.
Bottles, empty, passed by the Comptroller of Customs as suitable for preserves - - - - - -	Free.
Pipes (clay) for smoking tobacco - - - *Per gross*	0 4 2 (*a*)
[Subject to a minimum allowance of 20 °/₀ for breakage.]	
All other earthenware and porcelain - - - -	15°/₀ *ad val.* (*b*)
[*Note.*—The Collector of Customs is empowered, in calculating the duty on earthenware, to make an allowance not exceeding 10 °/₀ of such duty in respect of breakages, provided the articles are made entirely of earthenware.]	
GIBRALTAR.	
All kinds - - - - - - -	Free.
MALTA.	
All kinds - - - - - -	Free.
CYPRUS.	
Earthenware and china - - - - - -	10 °/₀ *ad valorem.*
[Demijohns sealed on exportation may be re admitted free of duty after identification.]	

(*a*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.
(*b*) With an additional charge of 10 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

BRICKS AND TILES (including Drain Pipes).

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
All kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Bricks and tiles (including tiles of glass)	Free.
Drain pipes	5½ % *ad valorem.*
MAURITIUS.	
Bricks and tiles - *Per hundred*	Rupees 0 15 cts.
Drain pipes	12 % *ad valorem.*
SEYCHELLES.	
Bricks and tiles for building purposes	Free.
All other kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Bath bricks	Free.
Fire and glazed bricks, fire lumps, asphalt tiles, and other manufactured articles of fireclay:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Roofing, flooring, and other tiles not elsewhere included of all materials; and mosaic flooring; and tiles of fibro cement, asbestos cement, and similar substances:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
All other bricks, also drain pipes:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
TERRITORY OF PAPUA.	
Bricks and tiles	10 % *ad valorem.*
Drain pipes	Free.
DOMINION OF NEW ZEALAND.	
Fire bricks (including silica bricks—Minister's Order No. 857, dated 18th November 1907):	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
Other bricks	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

BRICKS AND TILES (including Drain Pipes)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

Drainage pipes and tiles:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
Roofing tiles, ridging or finials	Free.
Flooring, wall, hearth, and garden tiles (including opalite glass tiles—Minister's Order No. 900, dated 2nd March 1909):	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*

FIJI.

Bricks	12½ % *ad valorem.*
Bath bricks	12½ % *ad valorem.*
Earthenware pipes	12½ % *ad valorem.*
Tiles	12½ % *ad valorem.*

FALKLAND ISLANDS.

All kinds	Free.

UNION OF SOUTH AFRICA.

Bricks, except bath bricks:	
Under the British Preferential Tariff	22 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Pipes, piping and tubes of all kinds for drainage, sewerage, irrigation, water supply or pumping:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
All other bricks and tiles:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

RHODESIA.

Bricks, fire:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.
Other bricks (except bath bricks):	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
Pipes; piping and tubes for drainage, sewerage, irrigation, water supply, or pumping:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

BRICKS AND TILES—(including Drain Pipes)—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Rhodesia—*cont.*	
All other bricks and tiles:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Nigeria	9 % *ad valorem.*
Nyasaland Protectorate.	
Materials for the making of roads, bridges, railways, and tramways	Free.
All other bricks and tiles	10 % *ad valorem.*
Uganda Protectorate.	
Materials for the construction and maintenance of roads, railways, and tramways	Free.
All other bricks and tiles	10 % *ad valorem.*
East Africa Protectorate.	
Materials for the construction and maintenance of roads, railways, and tramways	Free.
All other bricks and tiles	10 % *ad valorem.*
Somaliland Protectorate.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
St. Helena.	
All kinds	Free.
Nigeria.	
If classed as:	
Earthenware	10 % *ad valorem.*
Otherwise	Free.
Gold Coast.	
If imported into the West of the Volta:	
Tiles; also apparatus for raising and distributing water	Free.
Bricks, and all other tiles and pipes	10 % *ad valorem.*
If imported into the East of the Volta:	
Drain pipes	Free.
Bricks and tiles	4 % *ad valorem.*
Sierra Leone.	
All kinds	10 % *ad valorem.*
Gambia.	
Pipes for conveying fluids	Free.
Bricks and tiles	5 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

BRICKS AND TILES (including Drain Pipes)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
DOMINION OF CANADA.	
Fire-brick of a class or kind not made in Canada - -	Free.
Silica brick for use as fire-brick (9 ins. by 4½ ins. by 2¼ ins.) and valued at over 3*l.* 5*s.* 9*d.* per 1,000 at the place where laden for export to Canada, being of a class or kind not made in Canada. (Appraisers' Bulletin No. 660, dated 10th June 1913) - -	Free.
Fire brick (9 ins. × 4½ ins. × 2¼ ins.), valued at over 4*l.* 0*s.* 2*d.* per 1,000 at place of export (Appraisers' Bulletin No. 653, dated 13th May 1913) - - - - - -	Free.
Fire-brick, valued at 4*l.* 0*s.* 2*d.* per 1,000 and less at place of export; locomotive fire-bricks (arch blocks, fire-box blocks, boiler tile) and fire-brick stove linings; also fire-clay gas retorts, hollow shapes and hollow blocks, although made of fire-clay (Appraisers' Bulletin No. 653, dated 13th May 1913)	
Under the British Preferential Tariff - - - -	12½ % *ad valorem.*
„ General Tariff - - - - -	22½ % *ad valorem.*
[All fire-bricks enumerated in this item are subject to special or dumping duty in cases where the true selling price (f.o.b. place of shipment) to the purchaser in Canada is more than 7½ % lower than the value of the same for duty purposes (Appraisers' Bulletin No. 653, dated 13th May 1913.]	
Enamelled fire-bricks (Appraisers' Bulletin No. 327, dated 19th August 1909); hollow shapes made from fire-brick clay for lining furnaces, &c. (Appraisers' Bulletin No. 289, dated 16th October 1908); and all other building brick and paving brick, and manufactures of clay and cement:	
Under the British Preferential Tariff - - -	12½ % *ad valorem.*
„ General Tariff - - - - -	22½ % *ad valorem.*
Architectural terra-cotta or building blocks of clay or cement:	
Under the British Preferential Tariff - - -	12½ % *ad valorem.*
„ General Tariff - - - - -	22½ % *ad valorem.*
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Bath brick:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - -	27½ % *ad valorem.*
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Drain tiles, not glazed:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - -	20 % *ad valorem.*
Drain or sewer pipes; and earthenware fittings therefor:	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
Tiles or blocks of earthenware or of stone prepared for mosaic flooring:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
NEWFOUNDLAND.	
Bricks:	
Stock or common - - - - *Per thousand*	0 10 3·33(*a*) and 30 % *ad val.* (*a*) in addition.
Facing bricks - - - - - - - -	20 % *ad val.* (*a*)
Fire-bricks:	
For use in the construction of any ore reduction or smelting plant - - - - - -	Free.
All other firebricks - - - - - -	20 % *ad val.* (*a*)
Drain or sewer-pipes, and tiles of all kinds - - - -	30 % *ad val.* (*a*)

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

BRICKS AND TILES (including Drain Pipes)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BAHAMAS.		
All kinds		20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.		
All kinds		10 % *ad valorem.*
JAMAICA.		
All kinds		10 % *ad valorem.*
CAYMAN ISLANDS.		
All kinds		5 % *ad valorem.*
ST. LUCIA.		
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose) including fire bricks and water pipes		Free.
Bricks, other	*Per thousand*	0 7 6
Tiles and drain pipes		15 % *ad valorem.*
ST. VINCENT.		
Bricks and tiles	*Per thousand*	0 8 0
Water pipes		Free.
Other pipes		10 % *ad valorem.*
BARBADOS.		
Bricks	*Per thousand*	0 5 0
Tiles and drain pipes		10 % *ad valorem.*
GRENADA.		
All kinds		10 % *ad valorem.*
VIRGIN ISLANDS.		
Bricks, tiles, and water pipes		Free.
Other pipes		10 % *ad valorem.*
ST. CHRISTOPHER-NEVIS.		
Bricks and tiles	*Per thousand*	0 8 4
Drain pipes		11 % *ad valorem.*
ANTIGUA.		
Bricks and tiles	*Per thousand*	0 8 4
Drain pipes		13⅓ % *ad valorem.*
MONTSERRAT.		
Bricks and tiles	*Per thousand*	0 6 3
Drain pipes		13⅓ % *ad valorem.*
DOMINICA.		
Bricks and tiles	*Per thousand*	0 6 3
Water pipes		Free.
Other pipes		12½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

BRICKS AND TILES (including Drain Pipes)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
TRINIDAD AND TOBAGO.		
Bricks and tiles	*Per thousand*	0 6 3
Pipes		10 % *ad valorem.*
BERMUDA.		
All kinds		10 % *ad valorem.*
BRITISH HONDURAS.		
Bricks, tiles, and drain-pipes		Free.
BRITISH GUIANA.		
Materials and articles imported by the Towns of Georgetown or of New Amsterdam, exclusively for municipal use		Free.
Bricks	*Per thousand*	0 8 4 (*a*)
Other drain pipes		15 % *ad val.* (*b*)
[The Collector of Customs is empowered, in calculating the duty on earthenware, to make an allowance not exceeding 10 % of such duty in respect of breakages, provided the articles are made entirely of earthenware.]		
GIBRALTAR.		
All kinds		Free.
MALTA.		
All kinds		Free.
CYPRUS.		
Tiles	*Per thousand*	0 5 6⅔
Drain pipes		10 % *ad valorem.*
Bricks, earthenware		10 % *ad valorem.*

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.
(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

GLASS AND GLASSWARES.

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		£ s. d.
Instruments, apparatus and appliances when imported by a passenger as part of his personal baggage, and in actual use by him in exercise of his profession or calling		Free.
All other glass and glasswares		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Aerated water bottles and glass tiles		Free.
All other glass and glasswares		5½ % *ad valorem.*
MAURITIUS.		Rupee. cts.
Bottles, empty, common	*Per hundred*	0 12
„ special, for aerated water whether plain or decorated	„ „	0 15
„ imported full (except fancy bottles and decanters)		Free.
All other glass and glasswares		12 % *ad valorem.*
SEYCHELLES.		
Glass bottles, imported full (except fancy bottles and decanters)		Free.
Bottles, empty (except fancy bottles and decanters)	*Per bottle*	R. 0 01 cts.
All other glass and glasswares		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Glass, viz.:		
For photographic plates, under Departmental By-laws		Free.
[It is provided in a Customs By-law of 24th March 1909 that glass for use in making photographic sensitised plates may be admitted free of duty provided that security be given that the glass shall be used only for the making of photographic plates, and that proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs or such further time as the collector may allow.]		
Bent, bevelled, heraldic, sand blasted (including glass obscured by grinding—Customs (Substitute) Notice, dated 26th May 1909), enamelled, embossed, etched, silvered or brilliant, cut; corners cut, bevelled, or engraved; panes, prisms, and all glass framed with metal:		
Under the British Preferential Tariff		25 % *ad valorem.*
„ General Tariff		30 % *ad valorem.*
Sheet, plain clear:		
Under the British Preferential Tariff	*Per 100 sup. ft.*	0 2 0
„ General Tariff	„ „	0 2 3
Sheet, polished		15 % *ad valorem.*
[Supplement No. 2 to the Customs Tariff Guide.]		
Polished and patent plate glass:		
Not exceeding 25 superficial feet		Free.
Other kinds:		
Under the British Preferential Tariff	*Per 100 sup. ft.*	0 10 0
„ General Tariff	„ „	0 11 0
Plate, rolled. (Customs Tariff Guide)		15 % *ad valorem.*
All other glass		15 % *ad valorem.*
Glasswares:		
Lenses, not elsewhere included; locket, brooch, and watch glasses		Free.
Process engravers' screens		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

GLASS AND GLASSWARES—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Glasswares—*cont.*	
Gas analysis apparatus, arsenic testing apparatus and tubes; evaporating basins	Free.
Tubes and rods of resistant glass; articles of fused silica; glass retorts exceeding a quart in capacity:	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
Scientific apparatus (glass), viz., beakers; flasks; also carbonic acid, sulphuretted hydrogen, decomposing water and bacteriological apparatus of glass; bacteriological flasks and tubes; apparatus for the testing and analysis of milk, wine, and other agricultural products, as prescribed by Departmental by-laws; artificial eyes; eye douches and ligature bottles and troughs	Free.
Bottle stoppers, not elsewhere included; also glass bottle marbles	Free.
Minor articles for use in the manufacture of articles within the Commonwealth, viz.:	
Glass tubing for manufacture of hydrometers (glass), thermometers, and glassware	Free.
Glass pepper and mustard containers, unfinished (*i.e.*, requiring to be mounted) for the manufacture of electro-plated ware, and	
Glass in sizes up to six inches square for the manufacture of lenses	
Stop-cocks, ground glass for use in the manufacture of chemical and physical apparatus	
Spectacles, spectacle frames (not being gold), spectacle glasses and lenses, and magnifying and reading glasses mounted, except when the mountings are partly or wholly of gold or silver	Free.
Glass cells for primary and secondary electric batteries; mounted lenses for cameras and magic and optical lanterns:	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
Lampware, viz., glass parts of lamps and lanterns when imported separately and glass parts in excess of one to each lamp or lantern when imported with the lamps or lanterns with which they are designed to be used:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Mica chimneys:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
(Customs Tariff Guide.)	
Glass pendants for ornamentation of hanging lamps, &c.:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
(Customs Tariff Guide.)	
Lantern slides:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Photographic dry plates and negatives:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Seltzogenes and accessories and syphon bottles	15 % *ad valorem.*
Instruments for measuring the density of liquids, solids, and gases, including hydrometers, saccharometers, lactometers, salimometers, and barkometers:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

GLASS AND GLASSWARES—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Glasswares—*cont.*	£ s. d.
Ink bottles, inkstands, and ink wells:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
Jars, jelly, being tin-capped tumblers:	
Under the British Preferential Tariff - - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
(Customs Tariff Guide.)	
Jars, pickle, glass (*i.e.* for table use) and fancy glass biscuit jars:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
(Supplements Nos. 10 and 11 to the Customs Tariff Guide.)	
Glass tubes, capacity 3 fluid drams, threaded to take a metal cap (including the cap):	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
(Supplement No. 17 to the Customs Tariff Guide.)	
Glass jar moulds, and press for glass jar covers - - -	Free.
(Customs By-law No. 214, dated 27th April 1912.)	
Bottles, empty:	
Up to and including 5 drams of fluid capacity - -	Free
Other bottles, flasks and jars, empty:	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - -	35 % *ad valorem.*
Bottles, fancy, ground or cut glass, empty, over 5 drams fluid capacity, and glass stoppers:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
[The above item includes "silver mounted" bottles over 5 drams fluid capacity. Customs decision, dated 24th January 1912.]	
Bottles, not elsewhere included, flasks, and jars, containing goods not subject to *ad valorem* duty and not otherwise exempted from duty (*a*):	
Up to and including a capacity of 5 fluid drams - -	Free.
Over 5 drams and not exceeding 10 ozs. fluid capacity:	
Under the British Preferential Tariff - - *Per doz.*	0 0 1
„ General Tariff - - - „	0 0 1½
Over 10 ozs. and not exceeding 20 ozs. fluid capacity:	
Under the British Preferential Tariff - - *Per doz.*	0 0 1½
„ General Tariff - - - „	0 0 2
Over 20 ozs. and not exceeding 60 ozs. fluid capacity:	
Under the British Preferential Tariff - - *Per doz.*	0 0 2
„ General Tariff - - „	0 0 2½
Over 60 ozs. fluid capacity:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
Bottles, fancy, ground or cut glass, over 5 drams fluid capacity; also stoppers for such bottles:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*

(*a*) *i.e.*, as outside packages (including the sole containing package) in which goods are ordinarily imported, when containing such goods.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

GLASS AND GLASSWARES—*continued.*

[*See also under* Electrical Apparatus.]

Tariff Classification and Tariff Rates of Duty.

Commonwealth of Australia—*cont.*

Glasswares—*cont.*	
Stained glass windows for churches or public institutions, under Departmental By-laws	20 % *ad valorem.*
[It is laid down in a Customs By-law of 10th December 1908 that stained glass windows for churches or public institutions may be admitted under this item upon production to the Collector of Customs of a certificate from a responsible official of the church or public institution that the windows are to be permanently fixed therein.]	
Glassware, not elsewhere included, and glass caps for fruit jars:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on the following imported materials when used in the manufacture of articles within the Commonwealth on the exportation of such manufactured articles:	
Glass, imported as plate, and subsequently cut and bevelled.	
Glass used in the manufacture of photograph frames.]	

Territory of Papua.

Windows and parts of diving dresses	Free.
All other glass and glasswares	10 % *ad valorem.*

Dominion of New Zealand.

Glass plates (engraved) for photo-lithographic work	Free.
Glass roofing tiles; plain glass bottles, empty, not being cut or ground; plain glass jars; side-lights and head lights, especially suited for the use of ships; opticians' lenses and magnifying glasses; artificial eyes (demonstration and other); laboratory flasks and other apparatus for chemical analysis and assay work; urinary testing sets, consisting of stoppered bottles, urinometer trial glass and test tubes and re-agents (Minister's Order, No. 902, dated 6th April 1909); lenses and slides for microscopes and telescopes; glasses for miners' safety lamps; also slides for magic lanterns	Free.
["Stereoscopic views" may be admitted free only when a declaration is made that they will be used for teaching purposes only (Minister's Order No. 915, dated 1st November 1909].	
Glass, fortified (*i.e.*, glass in sheets having wire netting embedded therein—(Minister's Order No. 876, dated 29th May 1908)	Free.
Glass models of house pumps, to be used for educational purposes (Minister's Order No. 880, dated 3rd August 1908)	Free.
Lenses for making cellar-pavement lights (Minister's Order No. 874, dated 14th April 1908)	Free.
Jars or other dutiable vessels, containing free goods or goods subject to a fixed rate of duty, and being ordinary trade packages for the goods contained in them	Free.
Lenses for photographic cameras:	
If the produce of some part of the British Dominions	Free.
Otherwise	10 % *ad valorem.*
Glass, crown, sheet and common window	Free.
Bevelled or silvered glass, other than plate glass:	
If the produce of some part of the British Dominions	25 % *ad valorem.*
Otherwise	37½ % *ad valorem.*
(Governor's Order, No. 189, dated 21st December 1908.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

GLASS AND GLASSWARES—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

Bottles, sterilizing:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
(Minister's Order No. 968, dated 1st August 1911.)	
Glass, plate, with rounded and polished edges:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
(Minister's Order No. 888, dated 5th Oct. 1908.)	
Plate glass, bevelled or silvered; mirrors and looking glasses, framed or unframed:	
If the produce of some part of the British Dominions	25 % *ad valorem*
Otherwise	37½ % *ad valorem.*
Other plate glass and glass polished, or coloured	Free.
Glass panels, fancy decorated, for doors, &c.:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
(Minister's Order No. 874, dated 14th April 1908.)	
Glass shades for electric lamps:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
(Minister's Order No. 893, dated 19th Dec. 1908.)	
Opalite tiles, glass:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
(Minister's Order No. 900, dated 2nd March 1909.)	
All glasswares not elsewhere specified, including lamps and lanterns and globes and chimneys for lamps:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*

FIJI.

Packages, inside and outside, of glass, in which are contained only articles liable to a specific rate of duty or articles exempt from duty or both, and in which such articles are ordinarily and actually contained	Free.
Lampware	12½ % *ad valorem.*
All other glass and glasswares	12½ % *ad valorem.*

FALKLAND ISLANDS.

All kinds	Free.

UNION OF SOUTH AFRICA.

Bottles and jars of common glass, being ordinary trade packages for the goods contained therein, imported *full* of any article liable to a rated duty only; also illuminated windows, imported by, or for presentation to, any religious body	Free.
Bottles and jars of common glass, and bottles ordinarily used for aerated waters, *empty:*	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

GLASS AND GLASSWARES—*continued.*

[*See also under* Electrical Apparatus.]

Tariff Classification and Tariff Rates of Duty.	£ s. d.
Union of South Africa—*cont.*	
Assay apparatus for dry assaying and assay mabor:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - -	3 % *ad valorem.*
Beads:	
Under the British Preferential Tariff - - - *Per lb.*	0 0 6 or 22 % *ad val.*, whichever rate returns the higher duty.
„ General Tariff - - - - „	0 0 6¼ or 25 % *ad val.*, whichever rate returns the higher duty.
All other glass and glasswares:	
Under the British Preferential Tariff - - -	12 % *ad valorem.*
„ General Tariff - - - -	15 % *ad valorem.*
Rhodesia.	
Bottles and jars of common glass, imported *full* of any article liable to a rated duty only; also illuminated widows, imported by, or for presentation to, any religious body - - - - -	Free.
Bottles and jars of common glass, and bottles ordinarily used for aerated waters, imported *empty*:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - -	Free.
The produce of non-reciprocating British Possessions -	
Under the General Tariff - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Assay apparatus:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Beads:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - *Per lb.*	0 0 3
The produce of non-reciprocating British Possessions „	
Under the General Tariff - - - „	0 0 6¼ or 25 % *ad val.*, whichever rate returns the
Imported into the Congo Basin of Northern Rhodesia „	0 0 3 or if less, 10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

GLASS AND GLASSWARES—*continued.*

[*See also under* Electrical Apparatus.]

Tariff Classification and Tariff Rates of Duty.	£ s. d.
Rhodesia—*cont.*	
All other glass and glasswares:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
Nyasaland Protectorate.	
Memorial windows - - - - - - -	Free.
All other glass and glasswares - - - - -	10 % *ad valorem.*
Uganda Protectorate.	
Memorial windows - - - - - -	Free.
All other glass and glasswares - - - - -	10 % *ad valorem.*
East Africa Protectorate.	
Memorial windows - - - - - - -	Free.
All other glass and glasswares - - - - -	10% *ad valorem.*
Somaliland Protectorate.	
All kinds:	
If imported into Zeyla - - - - -	3 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*
St. Helena.	
All kinds - - - - - - -	Free.
Nigeria.	
Beads (other than real Coral) - - - *Per lb.* (gross)	0 0 1
Other glass and glasswares - - - - -	Free.
Gold Coast.	
If imported into the West of the Volta:	
Instruments and appliances for scientific purposes and research -	Free.
All other glass and glasswares - - - -	10 % *ad valorem.*
If imported into the East of the Volta:	
Beads, and building materials - - - -	4 % *ad valorem.*
All other glass and glasswares - - - -	Free.
Sierra Leone.	
Beads and glassware by letter post - - - - -	Prohibited.
All kinds - - - - - - - -	10 % *ad valorem.*
Gambia.	
All kinds - - - - - - - -	5 % *ad valorem.*
Dominion of Canada (*a*).	
Philosophical and scientific apparatus, utensils, instruments and preparations, including boxes and bottles containing the same, when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school or seminary of learning in Canada, and not for sale, subject to such regulations as the Minister of Customs shall prescribe - - - - - -	Free
Glass plates or discs, rough cut or unwrought, for use in the manufacture of optical instruments, when imported by manufacturers of such optical instruments - - - - - -	Free.
(Customs Memo. No. 1684B, dated 14th June 1912.)	

(*a*) For receptacles in which goods are imported, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

GLASS AND GLASSWARES—*continued.*

[*See also under* Electrical Apparatus.]

Tariff Classification and Tariff Rates of Duty.	
Dominion of Canada (a)—*cont.*	
Glass communion sets	Free.
Glass caps, shells, containers and capillary tubes when imported by manufacturers of vaccine points for use in their own factories	Free.
Glass cut to size for the manufacture of dry plates for photographic purposes, when imported by the manufacturers of such dry plates for use exclusively in the manufacture thereof in their own factories	Free.
Lenses and shutters, when imported by manufacturers of cameras and kodaks, for use only in such manufacture	Free.
[Customs Memo. No. 1416B., dated 27th Nov. 1907.]	
Broken glass or glass cullet	Free.
Glassware and other scientific apparatus for laboratory work in public hospitals, also apparatus for sterilizing purposes, not including washing or laundry machines, all articles in this item when imported in good faith for the use and by order of any public hospital	Free.
Silvered lenses for automobile lamps:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
Common and colourless window glass:	
Under the British Preferential Tariff	7½ % *ad valorem*
„ Intermediate Tariff	12½ % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
German looking-glass plate (thin plate) unsilvered or for silvering:	
Under the British Preferential Tariff	12½ % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Plate glass, not bevelled, in sheets or panes not exceeding 7 sq. ft. each:	
Under the British Preferential Tariff	7½ % *ad valorem.*
„ Intermediate Tariff	10 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
Plate glass, not bevelled, in sheets or panes exceeding 7 sq. ft. each, and not exceeding 25 sq. ft. each:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ Intermediate Tariff	25 % *ad valorem.*
„ General Tariff	27½ % *ad valorem.*
Silver glass, bevelled or not and framed or not:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Other glass in sheets, and bent plate glass:	
Under the British Preferential Tariff	17½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Other plate glass:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps:	
Under the British Preferential Tariff	5 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
Stained or ornamental glass windows:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*

(a) For receptacles in which goods are imported, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

GLASS AND GLASSWARES—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA (*a*)—*cont.*

Bead ornaments:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Glass jars for storage batteries:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	32½ % *ad valorem.*
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Shades or canopies for gas or electric lights, chief value being glass:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	32½ % *ad valorem.*
(Appraisers' Bulletin No. 498, dated 22nd November 1911.)	
Glass demijohns or carboys, bottles, decanters, flasks, phials, glass jars and glass balls, lamp chimneys, glass shades or globes; cut, pressed, or moulded or crystal glass tableware, decorated or not; blown glass tableware and other cut glassware:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	32½ % *ad valorem.*
Glass shelves:	
Under the British Preferential Tariff	20% *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
(Appraisers' Bulletin No. 630, dated 31st December 1912.)	
Photographic dry plates; also spectacles, eye-glasses and ground or finished lenses for spectacles and eye-glasses:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Philosophical, photographic, mathematical and optical instruments, not elsewhere specified; also slides for magic lanterns:	
Under the British Preferential Tariff	17½ % *ad valorem.*
„ Intermediate Tariff	22½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Articles of glass, not plate or sheet, designed to be cut or mounted, and other manufactures of glass:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ Intermediate Tariff	20 % *ad valorem.*
„ General Tariff	22½ % *ad valorem.*
[*Note.*—A *drawback* of 50 % of the duty (not including special or dumping duty), is allowed on glass in sheet or plate when used in the manufacture of bent plate glass, bent sheet and silvered mirror plate for home consumption.]	

NEWFOUNDLAND (*a*).

Stained glass windows, lamps, and other articles imported solely for use in places of worship	Free.
Artificial eyes	Free.
Glass buoys for fishing nets	10 % *ad val* (*b*)
Glass empty bottles, when imported by manufacturers for use in putting up the goods manufactured by them	30 % *ad val.*(*b*)
Common colourless window glass	30 % *ad val.*(*b*)
Carriage lamps	30 % *ad val* (*b*)
All other lamps, head-lights, side-lights, or glass shades; also watch glasses	35 % *ad val.* (*b*)

(*a*) For receptacles in which goods are imported, *see* Appendix I.
(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

GLASS AND GLASSWARES—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND (a)—*cont.*	
Glass vessels which have been exported either empty or containing Newfoundland products and which are returned (within one year) filled with foreign products	Free.
All other glass and glasswares	40 % *ad val.* (b)
BAHAMAS.	
Memorial windows	Free.
Bottles (empty glass); syphons or syphon bottles; photographic materials; also scientific instruments and apparatus (if passed by Governor in Council as imported for purposes of scientific research)	Free.
All other glass and glasswares	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
Photographic apparatus and appliances such as are necessary for the production of photographs	Free.
Microscopic slides imported for temporary use by students of natural science	Free.
[The above slides may be admitted on security of a deposit of 30 % of the duty otherwise leviable, such deposit to be refunded if the slides are exported within two months of importation.]	
Apparatus for chemical laboratories in schools	Free.
All other glass and glasswares	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Glass bottles, lamps, lamp chimneys, and table glassware:	
Under the British Preferential Tariff	12 % *ad valorem.*
" General Tariff	15 % *ad valorem.*
All other glass and glasswares	15 % *ad valorem.*
ST. VINCENT.	
Glass bottles, lamps, lamp chimneys, and table glassware:	
Under the British Preferential Tariff	10 % *ad valorem.*
" General Tariff	12½ % *ad valorem.*
All other glass and glasswares	10 % *ad valorem.*
BARBADOS.	
All glass and lamps the property of the officers' and sergeants' mess of any of H.M. regiments arriving in the Colony, provided that should any of such articles be sold or otherwise disposed of in the Colony duty thereon shall be paid to the Comptroller of Customs	Free.
Glass bottles:	
Under the British Preferential Tariff	Free.
" General Tariff	2 % *ad valorem.*
Lamps, lamp chimneys and table glassware:	
Under the British Preferential Tariff	9 % *ad valorem.*
" General Tariff	11¼ % *ad valorem.*
All other glass and glasswares	10 % *ad valorem.*

(a) For receptacles in which goods are imported, *see* Appendix I.
(b) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

GLASS AND GLASSWARES—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GRENADA.

Glass bottles, lamps, lamp-chimneys, and table glassware:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other glass and glasswares	10 % *ad valorem.*

VIRGIN ISLANDS.

Bottles; also ornaments for the use of any place of worship	Free.
All other glass and glasswares	10 % *ad valorem.*

ST. CHRISTOPHER—NEVIS.

Glass bottles, lamps, lamp chimneys, and table glassware:	
Under the British Preferential Tariff	8⅔ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
All other glass and glasswares	11 % *ad valorem.*

ANTIGUA.

Glass bottles, lamps, lamp chimneys, and table glassware	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other glass and glasswares	13⅓ % *ad valorem.*

MONTSERRAT.

Glass bottles, lamps, lamp chimneys, and table glassware:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other glass and glasswares	13⅓ % *ad valorem.*

DOMINICA.

Bottles; photographic apparatus for the private use of the importer	Free.
Lamps, lamp chimneys and table glassware:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other glass and glasswares	12½ % *ad valorem.*

TRINIDAD AND TOBAGO.

Glass bottles, lamps, lamp chimneys and table glassware:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other glass and glasswares	10 % *ad valorem.*

BERMUDA.

Glass, the property of the Governor, and imported by him on his first arrival in the Islands to take up the Government and within six months after such arrival	Free.
Glass, the joint property of any regimental mess or of the officers of any of H.M.'s forces stationed in the Islands	Free.
All other glass and glasswares	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

GLASS AND GLASSWARES—*continued.*

[*See also under* Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BRITISH HONDURAS.	
Ornaments imported specially for any church	Free.
Shades and electroliers for electric lighting	12½ % *ad valorem.*
All other glass and glasswares	12½ % *ad valorem.*
BRITISH GUIANA.	
Bottles, empty, passed by the Comptroller of Customs as suitable for preserves	Free.
Carboys; drums containing sulphuric acid; also ornaments for use in places of worship	Free.
Other glass bottles, lamps, lamp chimneys, and table glassware:	
Under the British Preferential Tariff	12 % *ad val.* (*a*).
„ General Tariff	15 % *ad val.* (*a*).
All other glass and glasswares	15 % *ad val.* (*a*).
[*Note.*—The Comptroller of Customs is empowered, in calculating the duty on glass and glasswares, to make an allowance not exceeding 10 % of such duty in respect of breakages, provided the articles are made entirely of glass.]	
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Street lamps and their fittings imported by municipal councils to be used in the lighting of streets within municipal limits and certified by the President and cashier of any municipal council	Free.
Glass:	
Common window glass, plain, not coloured, in sheets, imported in cases not exceeding in weight 40 okes net — *Per case*	0 1 0
Bottles of glass, of the capacity of—	
1,000 drams — *Per* 100 *bottles*	0 2 0
500 „ — „	0 1 0
300 „ — „	0 0 8
200 „ — „	0 0 5⅓
Glass demijohns, of the reputed content of 20 okes, and so in proportion — *Each*	0 0 1 7/18
All other glass and glasswares	10 % *ad valorem.*
[An oke = 2·8 lbs. or 1⅔ quarts, as the case may be.]	

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

HIDES, SKINS AND LEATHER UNWROUGHT AND WROUGHT.

[*See also under* Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
Raw or salted hides and skins		Free.
All other hides and skins, including gold-beater's skins		5 % *ad valorem.*
Belting for driving machinery		Free.
All other leather and leatherwares		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
[Under Ordinance No. 5 of 1914 it is provided that the importation of the plumage and skin of any specified "wild bird" shall, under certain circumstances, be prohibited, except when imported for educational or scientific purposes.]		
CEYLON.		
Hides and skins, raw or salted		Free.
Belting for driving machinery		Free.
All other leather and leather manufactures		5½ % *ad valorem.*
MAURITIUS.		Rupees. cents.
Hides and skins:—		
Raw and salted hides	*Per cwt.*	2 03
Tanned hides	"	3 05
Sheep and goat skins (tanned)	"	4 06
Leather, sole	"	5 08
" all other (including wares)		12 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Skins and plumage of certain scheduled birds (*e.g.*, birds of paradise, humming birds, kingfishers, owls, storks, &c.), unless it is proved to the satisfaction of the Comptroller of Customs that the skins and plumage are being imported for educational or scientific purposes (Proclamation dated 10th May 1913.)		Prohibited.
Crust or rough tanned (*a*) goat skins, persian sheep skins and skivers; chamois leather; goat and sheep skins, raw, and hog skins; also elk skin for use in the manufacture of saddlery and harness		Free.
[Foreign skins shipped from the United Kingdom to the Commonwealth must be accompanied by a declaration from		

(*a*) A "rough-tanned" skin is one that has only been tanned, or tanned and tabled. The "tabling" really only stretches the skin and improves its appearance by removing the crinkles and creases. The following are the main features of a "rough-tanned" skin *after* the tabling process:—

(i) A rough surface on the flesh side, showing presence of flesh still adhering to the pelt;

(ii) An unevenness of substance in the skin, *i.e.*, the skin is thinner towards the offal (bellies) and thicker towards the spine. There is, in fact, a perceptible ridge down the spine line.

In the finished skin this unevenness has been shaved off and the skin runs an even thickness (or substance) throughout. Skins which have been shaved cannot be regarded as "rough tanned," but are dutiable as "rough" skins at 20 % *ad valorem.* (Customs Tariff Guide.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
their country of origin, as prescribed by the Quarantine Regulations, stating that the skins have not been derived from any animals which have suffered from or died from anthrax or similar disease, and that the skins have been effectively dry salted, wet salted, or arsenically dressed. This declaration must be certified to by a Government officer of the country of origin.]	
Hides, limed or fleshed or split - - - *Per hide*	0 3 0
Leather, or manufactures thereof, when for human wear, containing any proportion of barium sulphate or other barium compounds (Proclamation, dated 23rd May 1912) - - - -	Prohibited.
Patent and enamelled leather - - - - *Per sq. ft.*	0 0 2
Calf, other than patent and enamelled leather - - -	15 % *ad valorem.*
Belt butts: (*a*)	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - - -	20 % *ad valorem.*
All other leather - - - - - - - - -	20 % *ad valorem.*
Gun, revolver and pistol covers, also cartridge belts:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - - -	22½ % *ad valorem.*
Waist belts and cross belts and all accoutrements for naval or military uniforms, under Departmental By-laws - - - -	Free.
[It is provided under a Customs By law of December 10th, 1908, that the above-specified articles may be admitted free of duty upon the importers satisfying the Department that they are for naval or military use only, and provided that in the case of accoutrements security be given that they shall be used only for the purpose indicated, and that, if required, proof shall be given by the importer to the satisfaction of the Collector within *six* months after delivery by the Customs, or such further time as the Collector may allow.]	
Minor articles for use in the manufacture of articles within the Commonwealth, viz:	
For *boots and shoes.* (*See* under "Boots and shoes.")	
For *harness and saddlery*, viz., elk skin - - - -	Free.
Leather belting and green hide for belting and other purposes; polishing bobs or wheels for lathes; hose; also card cases:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
Football covers of leather imported separately:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
(Supplement No. 3 to the Customs Tariff Guide.)	
Bags, purses, wallets, cases or trunks, with or without fittings, viz., fancy, hand, jewel, trinket, sporting, travelling, toilet, dressing, glove, handkerchief, collar, satchels, reticules, valises, and companions:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem.*
Boot and shoe uppers and tops; also leather socks and soles:	
Under the British Preferential Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - - -	35 % *ad valorem.*

(*a*) A "belt butt" consists of the prime part of a whole hide with the belly and shoulder trimmed off square, leaving only that portion of the hide which is of a thickness and quality suitable for belting. (Customs Tariff Guide.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
COMMONWEALTH OF AUSTRALIA—*cont.*	
Leather, cut into shapes; razor strops; and whips, including keepers, thongs, and lashes, and all other leather manufactures not elsewhere included:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem.*
[A *drawback* equal to the amount of duty paid is allowed on the following articles, when used in the manufacture of articles within the Commonwealth on the exportation of such manufactured articles, under certain prescribed conditions—	
Belting used in the manufacture of harvesters.	
Leather cloth used in the manufacture of vehicles.	
Saddles used in the manufacture of cycles.	
Furs in the piece used in the manufacture of apparel.	
Hides—limed, fresh, and split—used in the manufacture of carriage trimming leather, motor trimming leather and furniture leathers.]	
[*Note.*—For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to leather, *see* under the Commonwealth "Introductory Notes" to this Volume.]	
TERRITORY OF PAPUA.	
Skins - - - - - - - - -	Free.
Machinery belting - - - - - - - -	Free.
Hides and leather - - - - - - - -	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Hog-skins - - - - - - - -	Free.
Kangaroo and wallaby skins, undressed - - - -	Free.
Goat-skins and kid-skins, however dressed - - - -	Free.
East India kip, also hides, crust or rough-tanned, but undressed -	Free.
Japanned or enamelled leather also bookbinders' leather - -	Free.
Leather toe-tips, and welting leather cut into strips not exceeding 1 in. in width - - - - - - - - -	Free.
Leather, chrome hide, in strips, suitable for making motor car tyre protectors (Minister's Order No. 892, dated 2nd November 1908) -	Free.
Belt-leather, harness, welting, bridle, strap, legging, bag and kip leather (other than East India kip) - - - - *Per lb.*	0 0 4
All other belting - - - - - - *Per lb.*	0 0 4
[It is provided by Governor's Order No. 194, dated 26th Feb. 1910, that belting composed of cotton, jute, or woven fibre with a backing or edging of leather shall be dutiable at the rate of 2*d.* per lb., provided that the weight of leather included therein does exceed one-half.]	
East India kip (dressed); also calf-skins, being whole skins, however dressed, 16-ft. spread and under, and all kinds of dressed leather not elsewhere enumerated, including kangaroo and wallaby *Per lb.*	0 0 1
Sole pump, and skirt leather - - - - *Per lb.*	0 0 2
Soles, leather, with wool sewn on for making slippers (Minister's Order No. 876, dated 29th May 1908); also heels for boots of wood and leather combined (Minister's Order No. 910, dated 9th July 1909):	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*	£ s. d.
Sheepskins and lambskins, however dressed; and all dressed hide leathers not otherwise enumerated, including russet leather (other than goat-skin and kid-skin) (Minister's Order No. 880, dated 3rd August 1908) - - - - - - *Per lb.*	0 0 3
[*Note.*—Any leathers, not otherwise enumerated, (1) either dressed in sides, or pieces of whatever size, or (2) if in whole skins over 16 ft., are to be classed as "hide leather."]	
Leather board or compo - - - - - - *Per lb.*	0 0 4
Camera covers; also fire hose if declared to the satisfaction of the Collector of Customs to be for use of a fire brigade:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - -	10 % *ad valorem*
Chamois leather:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
Hose, armoured or otherwise:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - -	20 % *ad valorem.*
Leather covers for motor car tires, studded with nails (Minister's Order No. 868, dated 30th January 1908, - - -	Free.
Leather cut into strips for trouser protectors:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - -	30 % *ad valorem.*
(Minister's Order No. 1,025, dated 5th November 1912.)	
Leather cut into shapes, including picking leathers used in woollen-mill machinery (Minister's Order No. 880, dated 3rd August 1908); clog and patten soles; leather leggings; also laces, vamps, and uppers:	
If the produce of some part of the British Dominions - -	22½ % *ad valorem.*
Otherwise - - - - - - -	33⅓ % *ad valorem.*
Dressing cases:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 852, dated 14th October 1907.)	
Portmanteaux; trunks, travelling bags, and brief bags of leather or leather cloth, 10 ins. in length and upwards:	
If the produce of some part of the British Dominions - -	25 % *ad valorem.*
Otherwise - - - - - - -	37½ % *ad valorem.*
All other leather manufactures, including leather or leather cloth bags less than 10 ins. in length; also cigar and cigarette cases:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
FIJI.	
All kinds (*a*) - - - - - - -	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds - - - - - - - - -	Free.

(*a*) Under a decision dated 10th October 1913, belting for machinery is to be classified as a "component part of machinery," and to be dutiable at 7½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
UNION OF SOUTH AFRICA.	
Skins of animals, birds, fishes, or reptiles, not being manufactured or further prepared than dried or cleaned, but in their raw and unmanufactured state - - - - - - -	Free.
Leather: patent, enamelled, roan and morocco; pigskin in the piece; valve hide; bookbinders' leather and skin; bands and belting for driving machinery; and fire appliances:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - -	3 % *ad valorem.*
Tobacco pouches, cigar and cigarette cases, matchboxes, and pipe covers and cases:	
Under the British Preferential Tariff - - - -	22 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Leather, adulterated or loaded - - - - *Per lb.*	0 0 6
["Adulterated or loaded leather" is defined in the Customs Tariff Act, 1914 (No. 26 of 1914) to mean "leather (other than "chrome and other mineral and combination leathers) that contains more than 3 % of mineral ash, or more than 2 % of "glucoses and dextrinoids, or any organic matters other than "pure tannins, fats, oils, wax and stearine, that are essential to "the manufacture of leather. Chrome and other mineral and "combination leathers shall not, however, have added thereto, "or be loaded with, barium, lead or tin compounds, or magnesium sulphate, or sodium sulphate."]	
Leather manufactures, viz.: leggings, bags, trunks, portmanteaux, holdalls, belts and gun cases made wholly or chiefly of leather (not including fancy handbags):	
Under the British Preferential Tariff - - - -	22 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Cycle tool bags of leather:	
Under the British Preferential Tariff - - - -	22 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
(Union Customs Notice No. 62, dated 31st July 1914.)	
All other leather and leatherware:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*
[The Governor-General is empowered under the "Diseases of Stock Act" (No. 14 of 1911) to make regulations as to the introduction into and the removal and disinfecting within the Union of hides and skins and other articles likely to spread disease. Under Government Notice No. 383 of the 3rd March 1913, the importation of hides and skins from German East Africa is prohibited, except under the special authority of the principal Veterinary Officer of the Union.]	
RHODESIA.	
Skins of animals, birds fishes, or reptiles, not manufactured or further prepared than dried and cleaned, but in their raw and unmanufactured state - - - - - - -	Free.
Leather patent, enamelled, roan and morocco; pigskin in the piece; valve hide; bookbinders' leather and skin; bands and belting for driving machinery; and fire appliances:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
RHODESIA—*cont.*	
All leather and leatherwares not elsewhere specified:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Bands and belting for driving machinery	Free.
All other leather and leatherwares	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Bands and belting for driving machinery	Free.
All other leather and leatherwares	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
If imported into Zeyla:	
Tanned skins	1 % *ad valorem.*
All other skins, leather, and leatherwares	5 % *ad valorem.*
If imported into other Protectorate ports:	
All kinds	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA (*a*).	
All kinds	Free.
GOLD COAST	
If imported into the West of the Volta:	
All kinds	10 % *ad valorem.*
If imported into the East of the Volta:	
Trunks; hand-bags; dressing-cases; purses and pocket-books	Free.
Hides and skins; also all leather and leatherwares not elsewhere specified	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Hides and skins, raw, whether dry, salted or pickled, and raw pelts	Free.
Fur skins of all kinds, not dressed in any manner	Free.
Astrakan or Russian hare skins, China goat plates or rugs, and China goat skins wholly or partially dressed, but not dyed	Free.
Raw-hide centres and textile leather heads, when imported by whip manufacturers for use in their own factories	Free.

(*a*) Under Order No. 27 of 1913, the importation into Southern Nigeria is prohibited of the skins of seals taken in contravention of "The Seal Fisheries (Crown Colonies and Protectorates) Order in Council, 1913."

The importation of certain other seal skins is also prohibited under the above-mentioned Order, unless officially marked and certified.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Glove leathers, tanned or dressed, coloured or uncoloured, when imported by glove manufacturers for use exclusively in their own factories in the manufacture of gloves :	
Under the British Preferential Tariff - - -	5 % *ad valorem.*
„ General Tariff - - - - -	10 % *ad valorem.*
Skins for morocco leather, tanned but not further manufactured; belting leather and tanners' scrap leather; also leather not further finished than tanned, and skins not elsewhere specified :	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
Fur skins, wholly or partially dressed, not otherwise provided for:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ Intermediate Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - -	
Sausage casings (cleaned) :	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ Intermediate Tariff - - - -	17½ % *ad valorem.*
„ General Tariff - - - - -	
(Appraisers' Bulletin No. 289, dated October 16th, 1908.)	
Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed or further finished than tanned, not otherwise provided for; also harness leather and chamois skin :	
Under the British Preferential Tariff - - - -	12½ % *ad valorem.*
„ Intermediate Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - -	
Sole leather;	
Under the British Preferential Tariff - - -	12½ % *ad valorem.*
„ General Tariff - - - -	17½ % *ad valorem.*
Leather belting :	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - -	22½ % *ad valorem.*
Furniture leather (so called):	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - -	25 % *ad valorem.*
(Appraisers' Bulletin, No. 498, dated 22nd November 1911.)	
Japanned, patent or enamelled leather; morocco leather and leather in imitation of morocco leather; also leather board, leatheroid and manufactures thereof:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Trunks, valises, hat boxes and tool bags; also boot and shoe laces:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ Intermediate Tariff - - - -	27½ % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Gun and pistol covers or cases and cartridge belts; whips of all kinds, including thongs and lashes :	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Musical instrument cases and fancy cases or boxes, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket books, fly books, and parts thereof :	
Under the British Preferential Tariff - - -	22½ % *ad valorem.*
„ Intermediate Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Leather tags (lettered) designed for indexing:	
Under the British Preferential Tariff	22½ % *ad valorem.*
" General Tariff	35 % *ad valorem.*
(Appraisers' Bulletin, No. 303, dated 9th February 1909.)	
Braces or suspenders and finished parts thereof:	
Under the British Preferential Tariff	22½ % *ad valorem.*
" Intermediate Tariff	30 % *ad valorem.*
" General Tariff	35 % *ad valorem.*
Cigar and cigarette cases and tobacco pouches:	
Under the British Preferential Tariff	22½ % *ad valorem.*
" Intermediate Tariff	32½ % *ad valorem.*
" General Tariff	35 % *ad valorem.*
Dog collars:	
Under the British Preferential Tariff	20 % *ad valorem.*
" General Tariff	30 % *ad valorem.*
(Appraisers' Bulletin, No. 498, dated 22nd November 1911.)	
All other manufactures of hides or leather:	
Under the British Preferential Tariff	15 % *ad valorem.*
" General Tariff	25 % *ad valorem.*
NEWFOUNDLAND.	
Hides, or pieces of hides, not tanned, curried, or dressed	Free.
Accoutrements for Boys' Brigades or the Salvation Army	Free.
Chamois skins	25 % *ad val.* (*a*)
Bookbinders' leather, imported by bookbinders for use in their trade, and not for sale; also belting for machinery, including lacings	10 % *ad val.* (*a*)
Leather—rough, undressed, when imported by tanners for further dressing:	
Split	20 % *ad val.* (*a*)
Not split — *Per lb.*	0 0 1·48 (*a*)
Morocco leather; harness leather; boot or shoe laces; also smiths' bellows	25 % *ad val.* (*a*)
Leather—glove-grain, oil-grain, boot-grain, buff, split, imitation goat, polished pebble, and waxed calf leather when bark tanned	30 % *ad val.* (*a*)
Leather—japanned, patent or enamelled; sole leather and all other upper leather	20 % *ad val.* (*a*)
Leather board, leatheroid, and manufactures thereof	30 % *ad val.* (*a*)
Game bags, gun or pistol covers or cases and cartridge belts of leather	35 % *ad val.* (*a*)
Trunks; valises; hat boxes; glove, handkerchief and collar boxes and cases; satchels; reticules; musical instrument cases; purses; portmanteaus; pocket-books; fly-books; whips, including thongs and lashes; cigar and cigarette cases; also gaiters or leggings of leather, leatheroid, or other material	40 % *ad val.* (*a*)
Carriage and waggon hoods	50 % *ad val.* (*a*)
All other manufactures of leather	40 % *ad val.* (*a*)
[*Note.*—The Governor-in-Council is empowered to increase or reduce, by Proclamation published in the "Royal Gazette," the amount of the rate of duty payable on leather of all kinds, when he is of opinion that it is in the interest of the Colony to do so.]	
BAHAMAS.	
Hides, raw	Free.
Skins, and leather and leatherwares	20 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
TURK'S AND CAICOS ISLANDS.	
Fire-extinguishing appliances	Free.
Hides and skins, and all other leather and leatherwares	10 % *ad valorem.*
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Belting for machinery	Free.
Trunks, valises, and travelling and tool bags:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
Hides and skins, and all other leather and leatherwares	15 % *ad valorem.*
ST. VINCENT.	
Trunks, valises, and travelling and tool bags:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other kinds	10 % *ad valorem.*
BARBADOS.	
Raw hides and skins	Free.
Leather belting for machinery	Free.
Trunks, valises, and travelling and tool bags:	
Under the British Preferential Tariff	9 % *ad valorem.*
„ General Tariff	11¼ % *ad valorem.*
All other leather and leatherwares	10 % *ad valorem.*
GRENADA.	
Fire-extinguishing apparatus	Free.
Hides and skins	10 % *ad valorem.*
Trunks, valises, and travelling and tool bags:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other leather and leather manufactures	10 % *ad valorem.*
VIRGIN ISLANDS.	
Leather belting for machinery	Free.
Hides and skins, and all other leather and leatherwares	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
Trunks, valises, and travelling and tool bags:	
Under the British Preferential Tariff	8⅔ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
All other kinds	11 % *ad valorem.*
ANTIGUA.	
Trunks, valises, and travelling and tool bags:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other kinds	13⅓ % *ad valorem.*
MONTSERRAT.	
Trunks, valises, and travelling and tool bags:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other kinds	13⅓ % *ad valorem.*

[For Tariff Value of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
DOMINICA.		
Leather belting for machinery		Free.
Trunks, valises, and travelling and tool bags:		
Under the British Preferential Tariff		10 % *ad valorem.*
„ General Tariff		12½ % *ad valorem.*
Hides and skins, and all other leather and leatherwares		12½ % *ad valorem.*
TRINIDAD AND TOBAGO.		
Hides, raw		Free.
Hose for fire engines		Free.
Leather:		
Dressed, partly or wholly	*Per lb.*	0 0 2
Undressed	„	0 0 1
Trunks, valises, and travelling and tool bags:		
Under the British Preferential Tariff		8 % *ad valorem.*
„ General Tariff		10 % *ad valorem.*
All other leatherwares		10 % *ad valorem.*
BERMUDA.		
All kinds		10 % *ad valorem.*
BRITISH HONDURAS.		
Hides and skins, raw; also leather belting, and appliances for fire engines		Free.
Leather and other leatherwares		12½ % *ad valorem.*
BRITISH GUIANA.		
Hides and skins, raw		Free.
Fire hose		Free.
Belting for machinery		Free.
Trunks, valises, and travelling and tool bags:		
Under the British Preferential Tariff		12 % *ad val.* (*a*)
„ General Tariff		15 % *ad val.* (*a*)
All other leather and manufactures thereof		15 % *ad val.* (*a*)
GIBRALTAR.		
All kinds		Free.
MALTA.		
All kinds		Free.
CYPRUS.		
Hides and skins, raw:		
Of camels	*Each*	0 0 7⅓
„ buffaloes, fresh	„	0 0 8⅔
„ „ dried, exceeding in weight 15 okes	„	0 1 5⅓
„ „ dried, not exceeding in weight 15 okes	„	0 1 0
„ oxen, exceeding in weight 3 okes dry or 6 okes fresh	„	0 0 6
„ oxen, not exceeding in weight 3 okes dry or 6 okes fresh	„	0 0 2⅔
„ goats or sheep	„	0 0 2⅔
All other kinds		10 % *ad valorem.*
Leather, including manufactures:		
Sole leather	*Per oke*	0 0 2½
All other leather and leatherwares		10 % *ad valorem.*
[An oke = 2·8 lbs.]		

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA :—
UNWROUGHT AND WROUGHT.

[*See also under* Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

Belting for driving machinery - - - - - -	Free.
All other wrought and unwrought india-rubber and gutta-percha -	5 % *ad valorem.*

ADEN.

All kinds - - - - - - -	Free.

STRAITS SETTLEMENTS (including LABUAN).

All kinds - - - - - - -	Free.

CEYLON.

Raw rubber - - - - - - - -	Free.
All other india-rubber and gutta-percha - - - -	5½ % *ad valorem.*

MAURITIUS.

		Rupees.	cents.
India-rubber and caoutchouc - - - -	*Per cwt.*	12	70
All other india rubber and gutta-percha - - - -		12 % *ad valorem.*	

SEYCHELLES.

Rubber stamps - - - - - - -	Prohibited.
All other india-rubber and gutta-percha - - - -	12½ % *ad valorem.*

HONG KONG.

All kinds - - - - - - - -	Free.

COMMONWEALTH OF AUSTRALIA.

Fire Brigade appliances, viz.: woven canvas hose, 2½ inches in diameter or over, plain or rubber lined under Departmental By-laws - -	Free.
[It is laid down in a By-law of 10th December 1908, that the above-specified hose may be admitted free of duty, provided that when required by the Collector security be given that it shall be used only for the purpose of fire extinction and life saving].	
India-rubber, crude, rubber waste, hard rubber in sheets, rubber thread, boot and apparel elastics, masticated rubber, india-rubber syringes, enemas, injection bottles, urinals, and air and water beds, air cushions and pillows, cut sheet, surgical tubing; also dental rubber, and dental alloy and cements - - - -	Free.
Rubber blankets for printing machines, when imported with the machines of which they form a necessary working part, one or more as required for working the machine - - - -	Free.
Minor articles for use in the manufacture of goods within the Commonwealth, viz.:	
For artificial flowers:	
Coloured rubber in imitation of seaweed or flower stems -	Free.
Tubing, rubber, or imitation rubber, for stems - - -	
For bandages, surgical:	
Elastic flannel - - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA :—

UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Rubber gloves or gauntlets (X-Ray proof) and surgical operating rubber gloves. (Customs Tariff Guide.)	Free.
India-rubber, powdered or reclaimed:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
Rubber photographic accessories, not being integral parts of cameras; tobacco pouches; and also india-rubber sponges (Customs Tariff Guide):	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Rubbered waterproof cloth (including cloth made waterproof otherwise than with rubber, if suitable for use in the manufacture of apparel; also "duroid," "levrine," and similarly proofed material (Customs (Substitute) Notices Nos. 91 and 99, dated 12th March 1912 and 21st July 1913, respectively):	
Woollen or containing wool:	
Under the British Preferential Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Silk or containing silk, but not containing wool:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Not elsewhere included:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Pneumatic rubber tyres and tubes therefor, valved or unvalved:	
(1) Covers weighing each 2½ lbs. or less; tubes weighing each 1 lb. or less:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
(2) Covers weighing each over 2½ lbs.; tubes weighing each over 1 lb.:	
Under the British Preferential Tariff	1*s.* 2*d.* *per lb.* or 20 % *ad val.* whichever rate returns the higher duty.
„ General Tariff	1*s.* 6*d.* *per lb.* or 25 % *ad val.* whichever rate returns the higher duty.
Rubber tyres, other than pneumatic:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Floor and carriage mats of rubber:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
Rubber hose (*a*); rubber belting; also bandages, elastic stockings, leggings, knee-caps, thigh-pieces and wristlets, hat-makers' press bags and rings; gas bags; soles, pads, and heels; cash mats; rubbered-tyre fabric; tyre rubber; rubber stoppers or corks; and all rubber	

(*a*) Including rubber hose with brass connections for garden spray (Customs Tariff Guide).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA:—

UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

manufactures not elsewhere included, as well as articles not elsewhere included in which rubber forms a part:

Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*

[*Note.*—A *drawback* equal to the amount of duty paid is allowed on the under-mentioned imported materials used in the manufacture of articles within the Commonwealth, on the exportation of such manufactured articles, under certain prescribed conditions:

Rubber hose.
Rubber treads for fitting to worn motor-car tyres.
Motor casings, of india-rubber, for completion into motor-car tyres.
Motor tyre tubes, partially manufactured when imported, and subsequently finished.]

TERRITORY OF PAPUA.

All kinds - - - - - - - - -	10 % *ad valorem.*

DOMINION OF NEW ZEALAND.

Waterproof material in the piece, having within or upon it, a coating of india-rubber; diving dresses and apparatus; boot and brace elastic; rubber heels or knobs; rubber solution or cement; india-rubber gloves (including bee-keepers'); dentists' materials, viz.: gutta-percha stick, points, pellets, and sheets, rubber dam, rubber in sheets; step treads and rubber cloth for use in the manufacture of carriages, &c.; masticated para - - - - -	Free.
Rubber tyres, pneumatic rubber tyres, outside covers and inner tubes for bicycles, tricycles, carriages, and motor vehicles, also umbrella rings - - - - - - - - -	Free.
Scientific and philosophical instruments and apparatus as may be approved by the Minister - - - - - - -	Free.
Surgical and dental instruments - - - - - -	Free.
Smoke-bag and bag drain-stopper of rubber (Minister's Order No. 876, dated 29th May 1908) - - - - - - -	Free.
Rubber endless belts for concentrators - - - - -	Free.
Confectioners' rubber moulds (Minister's Order No. 928, dated 6th June 1910) - - - - - - - - -	Free.
India-rubber tubing, in short lengths, specially made for Westinghouse brakes (Minister's Order No. 899, dated 1st February 1909) -	Free.
India-rubber valves for pumps (Minister's Order No. 904, dated 3rd May 1909) - - - - - - - -	Free.
India-rubber gas bags, for regulating the supply of acetylene gas to a lamp (Minister's Order No. 1057, dated 8th October 1913) - -	Free.
Belting for driving machinery; also moulded shoe and slipper soles of rubber:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - - -	10 % *ad valorem.*
Handle grips and pedal rubbers for bicycles and tricycles:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - -	20 % *ad valorem.*
India-rubber hose, tubing, or piping, armoured or otherwise:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - -	20 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA:—

UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND—*cont.*	
Fishing stockings, indiarubber:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
[Minister's Order No. 1028, dated 4th December 1912.]	
Fancy goods and toys:	
If the produce of some part of the British Dominions - -	20 % *ad valorem*
Otherwise - - - - - - -	30 % *ad valorem*
Photographic goods; also accessories peculiar to magic lanterns, bioscopes, cinematographs, &c.:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
Air beds, water beds, air or water cushions or pillows, hot water bottles, ice bags, india-rubber urinals, syringes, enemas, and douches:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 852, dated 14th October 1907.)	
All other wrought and unwrought india-rubber and gutta-percha -	Free.
FIJI.	
All kinds - - - - - - -	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds - - - - - - -	Free.
UNION OF SOUTH AFRICA.	
India-rubber, unmanufactured; belting and bands for driving machinery; packing and lagging for engines, machinery, piping, and buildings; rubberoid and similar substances for building purposes; fire-extinguishing appliances; also electric material used in connection with apparatus for the generation, storage, transmission, distribution of, and lighting by electric power.	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - -	3 % *ad valorem.*
Tobacco pouches:	
Under the British Preferential Tariff - - - -	22 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
All other wrought and unwrought india-rubber and gutta-percha:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
RHODESIA.	
Belting and bands for driving machinery; packing and lagging for engines, machinery, piping, and buildings; fire extinguishing appliances; also electric material used in connection with apparatus for the generation, storage, transmission, distribution of and lighting by electric power:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free (*a*).
The produce of non-reciprocating British Possessions -	Free (*a*).
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.

(*a*) A decision has been given by the Government of Southern Rhodesia that "rubber "solution used for jointing of electric wires and cables, imported in tins or larger "receptacles, but not in tubes," is subject to a duty of 3 % *ad valorem* when the manufacture of non-reciprocating British Possessions, on importation into that Territory.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA:—

UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
RHODESIA—*cont.*	
India-rubber, unmanufactured; rubberoid and similar substances for building purposes; also rubberoid cement:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	3 % *ad valorem.*
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.
Tyres, bicycle, tricycle and motor:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	12 % *ad valorem.*
The produce of non-reciprocating British Possessions	15 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	10 % *ad valorem.*
[Customs decision.]	
All other wrought and unwrought india-rubber and gutta-percha:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
„ other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Bonâ fide the produce of West Africa	Free.
All other wrought and unwrought india-rubber and gutta-percha	10 % *ad valorem.*
If imported into the East of the Volta:	
India-rubber	Free.
SIERRA LEONE.	
West African produce	Free.
All other wrought and unwrought india-rubber and gutta-percha	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix 1.]

INDIA-RUBBER AND GUTTA-PERCHA:—

UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GAMBIA.

All kinds	5 % *ad valorem.*

DOMINION OF CANADA.

Rubber and gutta-percha, crude caoutchouc or india-rubber, unmanufactured; powdered rubber and rubber or gutta percha waste or junk; hard rubber in sheets but not further manufactured, also recovered rubber and rubber substitute	Free.
Balata, crude, unmanufactured	Free.
Rubber thread, not covered	Free.
Rubber heads, imported by whip manufacturers for use in their own factories	Free.
Fillets of cotton and rubber (not exceeding seven inches wide), imported by and for the use of manufacturers of card clothing in their own factories	Free.
Rubber bulbs when imported by manufacturers of vaccine points for use exclusively in the manufacture of such articles in their own factories	Free.
Hard rubber in strips or rods, but not further manufactured, when for use in Canadian manufactures	Free.
[Customs Memo. No. 1684B., dated 14th June 1912.]	
Hard rubber, unfinished in tubes, for use only in the manufacture of fountain pens, when imported by the manufacturers of such pens:	
Under the British Preferential Tariff	5 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
(Customs Memo. No. 1591B, dated 7th June 1910.)	
Tape and other textiles india-rubbered, flocked, or coated:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Elastic webbing when imported by manufacturers of artificial limbs for use only in the manufacture of such articles (Customs Memorandum No. 1491B, dated 11th August 1908)	Free.
Elastic webbing, over 1 inch wide:	
Under the British Preferential Tariff	12½ % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Pessaries:	
Under the British Preferential Tariff	12½ % *ad valorem.*
„ Intermediate Tariff	17½ % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Belting:	
Under the British Preferential Tarift	20 % *ad valorem.*
„ General Tariff	27½ % *ad valorem.*
Gloves of all kinds:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Braces or suspenders and finished parts thereof:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
India-rubber clothing and clothing made waterproof with india-rubber; rubber or gutta-percha hose; cotton or linen hose lined with rubber; also rubber mats or matting and rubber packing:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA:—

UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Tobacco pouches:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	32⅔ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Rubber tyres for vehicles of all kinds, fitted or not (including bicycle tyres—Appraisers' Bulletin No. 327, dated 19th August 1909):	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
[It is held that "bicycle tyres" imported as complete parts of bicycles and not invoiced separately are dutiable at the same rate of duty as that collected on bicycles, viz.:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
(Appraiser's Bulletin No. 716, dated 19th November 1913).]	
Elastic, round or flat, and garter elastic:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ Intermediate Tariff	32½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Soft rubber (in sheets) and rubber insoles and heels:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ Intermediate Tariff	25 % *ad valorem.*
„ General Tariff	27½ % *ad valorem.*
(Appraiser's Bulletin No. 885, dated 14th July 1914.)	
Rubber cement, and all other manufactures of india-rubber or gutta-percha:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ Intermediate Tariff	25 % *ad valorem.*
„ General Tariff	27½ % *ad valorem.*
NEWFOUNDLAND.	
India-rubber belting for machinery; and diving apparatus	10 % *ad val.* (*a*)
Rubber tyres for carriages when imported by carriage manufacturers	20 % *ad val.* (*a*)
Elastic, and elastic webbing	25 % *ad val.* (*a*)
Erasing rubbers	35 % *ad val.* (*a*)
India-rubber clothing and clothing made waterproof with india-rubber; rubber or gutta-percha hose, and cotton or linen hose lined with gutta-percha or india-rubber	40 % *ad val.* (*a*)
Carriage step-pads	50 % *ad val.* (*a*)
All other manufactures of india-rubber and gutta-percha	40 % *ad val.* (*a*)
BAHAMAS.	
Diving apparatus	Free.
All other wrought and unwrought india-rubber and gutta-percha	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
Fire-extinguishing appliances	Free.
All other wrought and unwrought india-rubber and gutta-percha	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA :—

UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Belting for machinery	Free.
Other manufactures of india-rubber :	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
All other kinds	15 % *ad valorem.*
ST. VINCENT.	
Manufactures of india rubber :	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other kinds	10 % *ad valorem.*
BARBADOS.	
Belting for machinery	Free.
Other manufactures of india-rubber :	
Under the British Preferential Tariff	9 % *ad valorem.*
„ General Tariff	11¼ % *ad valorem.*
All other kinds	10 % *ad valorem.*
GRENADA.	
Manufactures of india rubber :	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
Belting for machinery	Free.
All other wrought and unwrought india-rubber and gutta-percha	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
Manufactures of india-rubber :	
Under the British Preferential Tariff	8⅔ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
All other kinds	11 % *ad valorem.*
ANTIGUA.	
Manufactures of india-rubber :	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other kinds	13⅓ % *ad valorem.*
MONTSERRAT.	
Manufactures of india-rubber :	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other kinds	13⅓ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA:—

UNWROUGHT AND WROUGHT—*continued.*

[*See also under* Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINICA.	
Belting of machinery of india-rubber	Free.
Other manufactures of india-rubber:	
Under the British Preferential Tariff	10 % *ad valorem.*
,, General Tariff	12½ % *ad valorem.*
All other kinds	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Rubber, raw and balata gum	Free.
Hose for fire engines	Free.
Other manufactures of india-rubber:	
Under the British Preferential Tariff	8 % *ad valorem.*
,, General Tariff	10 % *ad valorem.*
All other kinds	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
Rubber unmanufactured; belting for agricultural, marine, mining, and manufacturing machinery; appliances for fire engines; also apparatus for gathering sponges when imported by a licensee	Free
All other wrought and unwrought india-rubber and gutta-percha	12½ % *ad valorem.*
BRITISH GUIANA.	
Balata, rubber and other substances of a like nature, Venezuelan	(*a*)
Fire hose; belting for machinery; also lagging for steam boilers	Free.
Other manufactures of india-rubber:	
Under the British Preferential Tariff	12 % *ad val.* (*b*)
,, General Tariff	15 % *ad val.* (*b*)
All other kinds	15 % *ad val.* (*b*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	8 % *ad valorem.*

(*a*) The amount equal to the royalty for the time being imposed under the Crown Lands Regulations. According to the latest information in the possession of the Board of Trade, the royalty payable on balata, &c., is 1*d. per lb.*

Special provision is made in the Customs Tariff Ordinance that the additional charge of 5 % on the amount of duty leviable on articles subject to specific rates of duty, is *not* imposed in the case of balata, rubber and other substances of a like nature imported from Venezuela.

(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Trade catalogues and advertising circulars imported by packet, book, or parcel post	Free.
Books, printed (excluding toy books); covers for printed books; maps charts; plans; proofs; music and manuscripts	Free.
Printing and lithographing ink	Free.
Paper; pasteboard, millboard, and cardboard; ruled or printed forms; manuscript and account books; other advertising circulars; labels; sheet or card almanacs and calendars; Christmas, Easter, and other cards, including cards in booklet form; waste paper and old newspapers for packing	5 % *ad valorem.*
Articles made of paper and papier-mâché	5 % *ad valorem.*
Used foreign and colonial postage stamps. (Customs decision, dated 6th February 1913.)	5 % *ad valorem.*
All other stationery and books	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Lottery proposals, circulars or tickets	Prohibited.
Paper for writing, printing, or accounting purposes, headed or plain, ruled and un-ruled; envelopes; blotting paper; exercise books and manuscript note books used for educational purposes; also paper for lining tea-boxes, and paper to be used in making boxes for tea, rubber, or other Ceylon products	Free.
Artists' materials for drawing and painting; manuscripts and postage stamps	Free.
Advertising matter, including printed almanacs, pocket books, diaries, ash trays, calendars, show cards, show plates and frames, call bells, paper knives, and blotting pads	Free.
Printed almanacs and show cards, and plates	Free.
Books and maps (printed), book covers, and printed music and labels	Free.
Cardboard	Free.
All other paper, stationery, and books	5½ % *ad valorem.*
MAURITIUS.	
Music; books containing printed matter; and newspapers, catalogues, price lists and other similar printed papers	Free.
Family photographs (not framed)	Free.
Materials for the use of free schools	Free.
Private and commercial documents or registers	Free.
Foreign reprints of copyright works	20 % *ad valorem.*
	Rupees cents.
Capsules (bottling) *Per* 100	0 15
Cigarette paper—any brand or mark, and muslin or tissue paper in any shape or form	25 % *ad valorem.*
Playing cards	50 % *ad valorem.*
All other paper and stationery	12 % *ad valorem.*
SEYCHELLES.	
Printed books and music (exclusive of account books, stationery, albums of any description, visiting cards, pictorial postcards and cards of greeting); paintings and pictures (exclusive of frames); also school materials for the use of schools, when imported through the manager headmaster or mistress, and not for sale	Free.
All other paper and stationery	12½ % *ad valorem.*

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Hong Kong.	
All kinds - - - - - -	Free.
Commonwealth of Australia.	
Imitation bank notes, and of all articles, which not being bank notes so nearly resemble bank notes as to be likely to deceive (Proclamation dated 18th Jan. 1910) - - - - - -	Prohibited.
Pictures or postcards condemned by a State Supreme District or County Court Judge (Customs Order No. 1,733, dated 22nd May 1914) - - - - - - - -	Prohibited.
Printing (glazed, unglazed, mill-glazed or coated) in rolls or sheets not less than 20 × 25 inches or its equivalent and not ruled or printed in anyway - - - - -	Free.
Paper shavings and waste-paper for paper making; pulp for manufacturing paper; copying tissue and tissue cap paper and paper for paper patterns, in sheets or rolls, weight not to exceed 9 lbs. for 500 sheets 20 × 30 ins.; monotype paper for use in the monotype machine; paper and boards specially prepared for coating with photographic emulsions; flint or surface-coated paper, plain or embossed; marble and foil paper and box makers' borderings and lace paper; also aseptic paper - - - -	Free.
Platinotype paper and autotype paper - - - -	Free.
Waxed stencil paper and carbon paper in packets or otherwise -	Free.
Roofing, sheathing, and insulating paper - - - -	Free.
Minor articles for use in the manufacture of articles within the Commonwealth, viz.:	
For *toilet paper* and *fly papers:*	
Paper in rolls or in the flat in sizes not less than 20 ins. × 30 ins. or its equivalent.(*a*) (Customs By-Laws, dated 14th September 1908, 19th June 1911, and 8th July 1913.)	Free.
For *copying paper to be used without moisture:*	
Tissue paper weighing over 9 lbs. per ream of 500 sheets 20 × 30 ins.(*a*) - - - - - - (Customs By-Law No. 82, dated 17th Jan. 1910).	Free.
For *envelopes:*	
Cellophane, gelatine foil, and similar material (*a*) - - (Customs By-Laws Nos. 283–4, dated 23rd September and 2nd October 1913, respectively.)	Free.
For *sewing and household threads of cotton:*	
Paper cones (*a*) - - - - - - - (Customs By-Law No. 119, dated 29th July 1910.)	Free.
For *use in the manufacture of waxed paper*	
Unwaxed paper, not exceeding 20 lbs. per ream of 500 sheets, 20 ins. × 20 ins. (*a*) - - - - - - (Customs By-Law No. 248, dated 9th October 1912.)	Free.
Emery paper, emery cloth, flint paper, flint cloth, filter paper, litmus paper, parchment (cut and uncut), also paper patterns (not being connected or associated with advertising matter); also stay paper and stay cloth, gummed on one side in rolls cut to a width of not more than two inches:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Writing and typewriting paper (plain), in sheets not less than 16 × 13 inches; also Ceramic transfers for pottery:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

(*a*) Provided that security be given in each case by the owner that such articles will be used for the specified purposes only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
True vegetable parchment:	
In sheets not less than 8 × 38 inches or its equivalent - -	Free.
In smaller sizes of any shape:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - -	15 % *ad valorem.*
["True vegetable parchment" is defined to be a kind of paper which has been prepared from unsized paper by treatment with sulphuric acid or other suitable chemicals. When boiled in water for five hours or more it remains unaffected in appearance, and, after drying, shows no material diminution in tensile strength. True vegetable parchment does not contain any size or dressing, nor any mineral oil, saponifiable matter, waxes or resins. After boiling in water it shows clear sharp edges when torn, the almost complete absence of paper fibres being markedly characteristic. (Customs Tariff Guide.)]	
Printed matter and photographs, the property of any public institution and intended for deposit or exhibition therein - - -	Free.
Manufactures of paper, framed (including the weight of the frame), or unframed, having advertisements thereon, including price lists, trade catalogues, and show cards, not elsewhere included, and all printed, photographed, or lithographed matter, pictures, not elsewhere included, and posters of all kinds, used or intended to be used for advertising purposes (*a*); also all printed bags or embossed and cartons; and calendars and almanacs (including cards bearing water-color paintings, the date sheets being gummed or stapled on to the cards. Supplement No. 7 to the Customs Tariff Guide) not elsewhere included - - - - - - *Per lb.*	0 0 6 or 35 % *ad val.* (whichever rate returns the higher duty).
[The following Regulations are laid down in the Customs Tariff Guide regarding "advertising matter" imported into the Commonwealth:—	
Inner Containers, imported containing Goods.	
(1) Inner containers imported containing goods are dutiable as above (as to containers made of paper), or at 25 % ad valorem under the United Kingdom Preferential Tariff and 30 % ad valorem under the General Tariff (as to containers other than those made of paper), when the containers are of an advertising character.	
(2) Containers shall not, however, be regarded as advertising in character if bearing only wording as follows:—	
(*a*) Any wording or brand relating to any or all of the goods made by the manufacturer of the goods enclosed in the containers. (The term "manufacturer," here used, applies only to an actual maker of goods abroad, or to a factor abroad who has goods made to his exclusive order.)	

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

(*a*) The term "show card" does not include blank cards or cards showing price only. As to "price lists" and "catalogues," the heading applies only to those of a manufacturer, firm, or concern (Australian or other) issued for business purposes. The terms do not embrace price lists or catalogues issued by a publisher having no interest in the goods dealt with. "Printing &c., matter" is to be interpreted as embracing only such matter as is clearly of an advertising character. As regards "pictures" the above heading only applies to pictures "used or intended to be used for advertising purposes," and this wording is to be held to apply to pictures which are known in the trade as "advertising pictures" or the predominant use of which (either as imported or after printing) is for advertising purposes. (Customs Circular No. 28, dated 12th June 1912.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Inner Containers, imported containing Goods—cont.

(*b*) The name, address, and style of business of the importer, or Australian vendor (the term "style of business" may include only such generic designations as "draper" or "drapery" "ironmonger" or "hardware," "universal provider," &c.

Advertising Matter by Post.

Duty is levied on advertising catalogues, price lists, trade circulars, and all advertising matter introduced through the post, even when forwarded in single copies addressed to individuals, provided that when the duty on the total quantity posted by the consignor by any one mail to any one State of the Commonwealth does not exceed one shilling, payment of duty is waived. If there is reasonable ground for belief that this concession is being abused by the distribution of a consignment over more than one mail, the whole of the matter affected is to be charged duty.

Duty may be paid by either of the following methods :—

(*a*) At the Commonwealth Office, 72, Victoria Street, London, S.W., where adhesive stamps will be issued for attachment to the postal matter to indicate that duty has been paid. Consignors paying thus will be required to furnish particulars of the amount posted to each State, so that separate accounts may be kept;

(*b*) By remitting to the Deputy Postmaster General of each State (for transmission to the Customs) a sum covering the total amount of advertising matter addressed to such State;

(*c*) At the Customs House in the receiving State by consignors' agent.

If payment be not made by any of above-mentioned methods, the duty will be collected from the addressee by surcharge by the Postal Department (for the Customs).

The following scale of charges will apply, whether prepaid or surcharged :—

Up to and including	$1\frac{3}{4}$ oz.				-	-	-	$\frac{1}{2}d.$
Over	$1\frac{3}{4}$ oz.	and not	exceeding	$3\frac{1}{4}$ oz.	-	-	-	$1d.$
"	$3\frac{1}{4}$	"	"	" $4\frac{1}{2}$ "	-	-	-	$1\frac{1}{2}d.$
"	$4\frac{1}{2}$	"	"	" $5\frac{3}{4}$ "	-	-	-	$2d.$
"	$5\frac{3}{4}$	"	"	" $7\frac{1}{4}$ "	-	-	-	$2\frac{1}{2}d.$
"	$7\frac{1}{4}$	"	"	" $8\frac{1}{2}$ "	-	-	-	$3d.$
"	$8\frac{1}{2}$	"	"	" $9\frac{3}{4}$ "	-	-	-	$3\frac{1}{2}d.$
"	$9\frac{3}{4}$	"	"	" $11\frac{1}{4}$ "	-	-	-	$4d.$
"	$11\frac{1}{4}$	"	"	" $12\frac{1}{2}$ "	-	-	-	$4\frac{1}{2}d.$
"	$12\frac{1}{2}$	"	"	" $13\frac{3}{4}$ "	-	-	-	$5d.$
"	$13\frac{3}{4}$	"	"	" $15\frac{1}{4}$ "	-	-	-	$5\frac{1}{2}d.$
"	$15\frac{1}{4}$	"	"	" 16 "	-	-	-	$6d.$

Advertising Matter used as Wrappings, &c.

Duty is not charged on advertising leaflets or pamphlets wrapped around goods within cartons (*e.g.* bottled or tinned goods such as medicines and foods), if it is clear that the packing of the goods is regular and ordinary. This exemption does not extend to wrappers around samples, nor to printed matter enclosed in cartons containing, *e.g.*, hats.

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
Advertising Matter enclosed in outer Packages.	
When goods are imported having a single loose advertising card or sheet of paper or metal enclosed in each outer package, and advertising the goods contained therein or goods by the same manufacturer, such card or sheet may be delivered free of duty unless the duty exceed £1 on the total shipment, in which case full duty is to be charged.	
When such sheets or cards are imported in a separate package, or when there is more than one in each package, duty is to be charged thereon.	
Advertising Insets in Magazines, &c.	
Duty is charged on advertising insets contained in magazines or similar publications, whether imported by post or otherwise, when loose, gummed, in postcard form, or sewn or otherwise fastened in but perforated for the purpose of being detached.	
This does not, however, apply to the ordinary advertising pages which clearly form part of the magazines, and which usually (though not always) bear consecutive Roman numerals or are paged consecutively with the literary contents.]	
Boards in the reel for coating, subject to Departmental By-laws -	Free.
[It is laid down in a Customs By-Law of 10th December 1908 that the above pulpboard may be admitted free of duty provided that security be given that it shall be used only for the purpose of manufacturing coated board within the Commonwealth, and that proof of such use be given by the importer to the satisfaction of the Collector within *six* months after delivery by the Customs, or such further time as the Collector may allow.]	
Millboard, cardboard, pasteboard, greyboard, leatherboard, woodboard, and Manila board:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Coated boards, which at the size of a single royal, 20 × 25 inches, or its equivalent weight, 80 lbs. or over, per ream of 480 sheets:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Strawboard - - - - - - - *Per cwt.*	0 1 6
Strawboards, lined with enamelled paper:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
[Supplement No. 4 to the Customs Tariff Guide.]	
Wrapping of all colours (glazed, unglazed or mill-glazed), browns, caps, n.e.i., casings, sealings, nature or ochre browns, sulphite, sugars, and all other bag papers; candle carton paper; paper felt and carpet felt paper not elsewhere included; also cartridge paper of all colours (glazed, mill-glazed, rough or smooth), and blotting paper, irrespective of weight:	
Under the British Preferential Tariff - - *Per cwt.*	0 4 6
„ General Tariff - - - - „	0 5 0
Apple wrapping, as prescribed by Departmental By-Laws - -	Free.
[It is laid down in Customs By-Law No. 275, dated 7th August 1913, that "apple wrapping paper" cut to size, ordinarily used for fruit wrapping, may be delivered free of duty, provided that the importer declares on the face of the entry that the paper is imported *bona fide* for fruit wrapping purposes. The exemption will extend to such paper printed with the name of an exporting Association of fruit growers, provided the word "Australia" is conspicuously printed on the paper.]	

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
Paper felt or carpet felt paper for the manufacture of roofing felt and like substances, subject to Departmental By-Laws - - -	Free.
[It is laid down in Customs By-Law No. 198 dated 12th January 1912 that paper felt or carpet felt paper for the manufacture of roofing felt and like substances, may be delivered free of duty subject to the following conditions :— (*a*) The importer to declare on the face of the entry that the paper felt or carpet felt paper is imported *bona fide* for roofing felt (or as the case may be). (*b*) Security be given by the owner that the goods will be used only for such purpose; and (*c*) Evidence of use to be given to the satisfaction of the Collector within 6 months (or such further time as the Collector may allow) after delivery by the Customs.]	
Gummed paper, not elsewhere specified - - -	20 % *ad valorem.*
Bags (not elsewhere included) :	
Under the British Preferential Tariff - - *Per cwt.*	0 8 6
„ General Tariff - - - „	0 9 0
Printing paper in *mill sizes*, but less than 20 × 25 inches, or its equivalent:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - - -	20 % *ad valorem.*
(Customs Tariff Guide.)	
Anaglypta, cameoid and lignomur :—	
When in rolls (or in the piece) :	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - -	20 % *ad valorem.*
When in stiff moulded form, such as panels, ceiling roses, mouldings friezes, &c. (as decorations) - - - -	25 % *ad valorem.*
[Supplement No. 4 to the Customs Tariff Guide.]	
All other paper, and boards lined or unlined, cover paper, pressings; paper hangings, or wall paper:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - -	20 % *ad valorem.*
[*Note.*—"Board" when applied to paper means a paper which, at the size of 20 × 25 inches or its equivalent, weighs 70 lbs. or over per ream of 480 sheets.	
Vesta and match boxes (paper), empty:	
Having advertisements thereon - - *Per gross*	0 0 6
Otherwise - - - - - - „	0 0 3
Articles manufactured from pulp, papier mâché, or indurated fibre -	25 % *ad valorem.*
Paper parasols :	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Playing cards, in sheet or cut - - *Per doz. packs*	0 3 0
Australian directories, guides and time tables - - - *Per lb.*	0 0 6
Books, prospectuses, and catalogues (other than trade) not elsewhere included, and all printed matter not elsewhere included; fashion plates and books; also pen handles of wood (including metal attachments for nibs); pencils of wood, including those with metal, rubber, or other attachments; school pen and pencil sets and boxes; school pencil sets and boxes; penholders (other than of wood) not being partly or wholly made of gold or silver - - -	Free.
Wood rules for school use as prescribed by Departmental By-Laws -	Free.
[It is laid down in a Customs By-Law of 10th December 1908 that all wood rules recognised by the Customs Department as suitable for school use may be admitted free of duty.]	
Kindergarten materials prescribed by Departmental By-Laws - -	Free.

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Kindergarten materials—*cont.*

The following articles are prescribed as 'kindergarten materials' under various Customs By-Laws:

Basket workers,—basket plaiting and embroidering, No. 3085; Child Life, Series 328; Series 3096; the fancy basket worker; and pads, felt, for desk protectors in card pricking games—provided the importer declares on the entry that the pads will be used only for kindergarten purposes (By-Law No. 88, dated 3rd February 1910.)

Bead laying.

Beads (wooden), being spheres, cubes, and cylinders in six colours.

Block parquetry.

Blue Bell Music teacher and blocks.

Box of wool-sorting.

Cane, bundle of.

Cardboard modelling and perforated for embroidery.

Cardboard forms for mass drawing.

Cards, alphabet, embossing and colouring.

„ nursery rhyme, embroidery.

„ saltaire, embroidery.

Clock face.

Frames, ball, for counting, when clearly intended for kindergarten.

Gift—

Kindergarten (No. 1).

Second
„ (in bulk)
Third
Fourth
Fifth
„ (B)
Sixth, or curvilinear
} being variations of wooden spheres, cylinders, or cubes.

Thirteenth, being surface-coloured paper squares for cutting.

Italian mosaic.

Knives, modelling, boxwood.

Little mottoes for embroidery.

Montessori system of kindergarten teaching, various articles used solely in application of.

Needles, pricking and weaving.

Packets containing octagon baskets, shaped needle case covers, lampshades, serviette rings, leatherette frames, trays, slippers, and mats, pictures and outlined cards for pricking and sewing.

Paper, flower-making.

Paper squares, cutting and folding, engine coloured, and paper.

Paper, weaving mats, being paper cut in slits for weaving.

Permodelle in boxes with working tools.

Plaiting.

Plasticine in boxes, with working tools.

Reading game.

Rings, rubber, for ring laying.

Stencils, combination.

Sticks, bundle of.

Stone laying.

Straws.

Webbing for teaching darning.

Word-building game.

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.

PAPER, &c., STATIONERY AND BOOKS—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Commonwealth of Australia—*cont.*	£ s. d.
Maps, except those of Australia or any part thereof; charts (not for manuscript use); also globes (geographical, topographical, and astronomical):	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
Pens, n.e.i., without holders or not including holders, and also fountain pens, pencils, n.e.i., and rulers:	
When in fancy boxes:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
When not in fancy boxes:	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
Fillers for fountain pens, one filler to each pen:	
When imported in the same ship	As above for "fountain pens."
When imported separately:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
(Supplemental No. 15 to the Customs Tariff Guide.)	
School and drawing slates; slate pencils, and academy boards:	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
Licht-pause-rohpapier	Free.
Fly papers, chemical and sticky	10 % *ad valorem.*
Photographic sensitized films; photographic sensitized paper, n.e.i., linen or other material; photographic mounts; photographic backgrounds (mounted or unmounted); photographs of Australian subjects; postcards (sensitized, with or without letterpress); also stereoscopic views:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
News printing ink, invoiced at 6*d.* and under per lb. and in packages containing not less than 1 cwt.; also writing ink and ink powders:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Printing and stencilling inks, not elsewhere included:	
Under the British Preferential Tariff	6*d. per lb.*, or 25 % *ad val.*, whichever rate returns the higher duty.
Under the General Tariff	6½*d. per lb.*, or 30 % *ad val.*, whichever rate returns the higher duty.
Matrices for stereotyping purposes, having a superficial area of 12 sq. in. or under — *Each*	0 1 0
and for every sq. in. of superficial area over 12 sq. in.	0 0 1
Fancy pencils and pencil cases wholly or partly made of gold, silver, aluminium, or nickel; silver mounted prayer books; pen and pencil sets and penholders, not elsewhere included:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
Stationery, manufactured, including bill files and letter clips; papers ruled or bordered by water-line or otherwise; writing paper in sizes less than 16 × 13 inches; boxes, cardboard, cut and shaped or finished; mounts for pictures; date cases and cards; albums, including birthday, scrap, motto, and character; cards and booklets, including printers', visiting, menu, programme, wedding, funeral, Christmas, New Year, Easter, and birthday; scraps; transfers, not elsewhere included; ink bottles; inkstands; ink-wells; paper knives; blotters, blotting cases and pads; bill heads, and other printed, ruled, or engraved forms of paper, not elsewhere included, bound or unbound; books, viz., account, betting, cheque, copy, copying, diary, drawing, exercise, guard, letter, music, memo., pocket, receipt, sketch, and the like; envelopes; stationery packets; wrappers for writing paper; memo. and sketch blocks; memo. slates and tablets; labels, tags, and tickets; sealing and bottling wax; book-markers; writing desks (not being furniture); writing cases; stationery cases; paper binders; card hangers; pen racks; bookbinders' staples; charts for manuscript use; corrugated strawboard; strawboard made into bottle envelopes; confetti paper; printed parchment; postcards not elsewhere included:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Towels, paper:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
[Supplement No. 3 to the Customs Tariff Guide.]	
All other manufactures of paper, and also paper (other than true vegetable parchment) and board in the form of discs, ovals, small squares, and other small shapes for all purposes when not elsewhere dutiable at a higher rate:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
[*Note.*—A *drawback* equal to the amount of the duty paid is allowed on the undermentioned imported materials used in the manufacture of articles within the Commonwealth upon their exportation, under certain prescribed conditions:	
Cardboard used in the manufacture of playing cards.	
Paper for the manufacture of envelopes.	
Paper for the manufacture of paper bags.	
Parchment paper for the manufacture of butter wraps, &c.	
Pictures printed on paper-board cut to size with space for printing, used in the manufacture of calendars.]	
TERRITORY OF PAPUA.	
Books and periodicals, including newspapers; photographs; maps and charts; printing paper and lithographic materials; plain and medicated paper for lining chests to export produce; also slates for schools - - - - - - - -	Free.
Paper, brown, wrapping, and bags - - - - *Per cwt.*	0 2 0
Printed forms; ink; stationery and paper (writing and fancy) - -	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Bookbinders' end papers and marble paper - - - -	Free.
Cigarette papers entered to be warehoused in any licensed tobacco manufactory for the manufacture therein of cigarettes - -	Free.
Book or writing paper (hand or machine made) when in original wrappers, of sizes not less than demy (or its equivalent) and not being a wrapping paper or of the same quality as a wrapping paper -	Free.

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY, AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*		£ s. d.
Copying paper, medium and larger sizes, in original mill wrappers and labels		Free.
Butter (known as vegetable parchment paper) and waxed paper, unprinted (butter and waxed paper, *printed*, to be charged as wrapping paper or wrappers of all kinds, printed or lithographed)		Free.
Cartridge drawing paper		Free.
Glass or emery paper, on sheets, in rolls, or cut into shape		Free.
Paper hangings		Free.
Manila paper specially suited for use with Braille machines (Minister's Order No. 885, dated 3rd August 1908)		Free.
Royal blue washing paper and also paper soaked in aniline dye (Minister's Order No. 858, dated 19th December 1907)		Free.
Pitch paper, 45 ins. wide, in rolls for making cartridge cases, also filter pulp or paper in sheets (Minister's Order No. 893, dated 19th December 1908)		Free.
Felt paper for placing under carpets (Minister's Order No. 988, dated 9th January 1912)		Free.
Embossed paper, with name, used in the manufacture of chocolate confectionery (Minister's Order No. 1057, dated 8th October 1913)		Free.
Paper for making cartridges cases, with name of manufacturer printed thereon:		
If the produce of some part of the British Dominions	*Per lb.*	0 0 3
Otherwise	„	0 0 3¾
(Minister's Order No. 893, dated 19th December 1908.)		
Printing paper:		
If the produce of some part of the British Dominions		Free.
Otherwise		20 % *ad valorem.*
Artists' oiled paper or drawing paper in sheets or blocks:		
If the produce of some part of the British Dominions		Free.
Otherwise		10 % *ad valorem.*
Cloth-lined, enamelled, gelatine, and metallic papers; also "ivorite":		
In sizes not less than demy (or its equivalent)		Free.
Other:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
Paper, waxed, unprinted, for duplicating machines (Minister's Order No. 904, dated 3rd May 1909); filter papers, cut to shape, ready for use (Minister's Order, No. 910, dated 9th July 1909):		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
Sensitized surfaces and albumenized paper (plain) not being postcards or other stationery:		
If the produce of some part of the British Dominions		Free.
Otherwise		10 % *ad valorem.*
Materials for making cardboard boxes, viz., gold or silver paper, plain or embossed, embossed paper, in strips, gelatine and coloured papers known as "box-papers":		
If the produce of some part of the British Dominions		Free.
Otherwise		20 % *ad valorem.*
Wrapping paper (not printed), including blue candle, glazed cap, glazed casings, small hand, lumber hand, tissue, brown, cartridge, and sugar:		
If the produce of some part of the British Dominions	*Per cwt.*	0 5 0
Otherwise	„	0 7 6
Writing paper and cigarette paper, not elsewhere specified:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*	£ s. d.
Filter papers, shaped, for bacteriological work :	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
[Minister's Order No. 1,030, dated 7th January 1913.]	
Card, paste, and woodpulp board, and corrugated board, of sizes not less than "royal," weighing not less than 2 oz. per sheet of "royal" size (or its equivalent); also strawboard of sizes not less than "royal," weighing not less than 3 ozs. per sheet of "royal" size (or its equivalent)); cloth-lined boards not less than "royal" size (or its equivalent) - - - - - - -	Free.
Cardboard gun wads (Minister's Order No. 928, dated 6th June 1910)	Free.
Paper-pulp discs for milk bottles :	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - - -	10 % *ad valorem.*
(Minister's Order No. 888, dated 5th October 1908.)	
All other cardboard, pasteboard, strawboard, woodpulp board, corrugated board and cloth-lined board :	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - - -	30 % *ad valorem.*
Millboard ; bookbinders' leatherboard ; celluloid (plain) in sheets, not elsewhere enumerated - - - - - - -	Free.
Envelopes of corrugated strawboard for bottles :	
If the produce of some part of the British Dominions - -	25 % *ad valorem.*
Otherwise - - - - - - - - -	37½ % *ad valorem.*
(Minister's Order No. 899, dated 1st February 1909.)	
Cardboard or paper boxes complete, or cardboard or paper, cut or shaped for boxes, wrappers, or other receptacles (including match boxes) :	
If the produce of some part of the British Dominions - -	25 % *ad valorem.*
Otherwise - - - - - - - - -	37½ % *ad valorem.*
Paper bags (not printed or lithographed) :	
Coarse (including sugar bags) :	
If the produce of some part of the British Dominions *Per cwt.*	0 7 6
Otherwise - - - - - - - „	0 11 3
Other kinds :	
If the produce of some part of the British Dominions - -	25 % *ad valorem.*
Otherwise - - - - - - - - -	37½ % *ad valorem.*
Apparatus, appliances, articles and materials for educational purposes as approved by the Minister of Customs - - - -	Free.
Maps and charts ; also printed books, papers and music not elsewhere specified, excepting advertising matter - - - - -	Free.
Copy books having printed headlines on each page ; also drawing books :	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - - -	10 % *ad valorem.*
Playing cards, unless into such ports as are approved by the Governor for the importation of such cards - - - -	Prohibited.
(Customs Act, No. 63 of 1913.)	
Other playing cards - - - - - *Per pack*	0 0 6
Cards for performing tricks, not whole packs.	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 876, dated 29th May 1908.)	

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY, AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*	£	s.	d.
Ink:			
Printing:			
If the produce of some part of the British Dominions - -	Free.		
Otherwise - - - - - - - -	10 % *ad valorem.*		
Writing:			
If the produce of some part of the British Dominions *Per gal.*	0	2	0
Otherwise - - - - - - - - „	0	3	0
Directories of New Zealand or of any part thereof; covers for directories; also calendars and show cards of all kinds:			
If the produce of some part of the British Dominions - -	25 % *ad valorem.*		
Otherwise - - - - - - - -	37½ % *ad valorem.*		
Handbills, circulars, programmes, playbills, printed posters, trade catalogues, price-lists, and fashion-plates; printed advertising matter not otherwise enumerated; paper bags, and wrapping paper or wrappers, of all kinds, printed or lithographed; also printed or lithographed envelopes or labels:			
If the produce of some part of the British Dominions - *Per lb.*	0	0	3
Otherwise - - - - - - - - „ -	0	0	3½
[This item is not to apply to trade catalogues or price lists of the goods of firms or persons having no established business in New Zealand.			
The duty on printed matter included in any mail, whether addressed to separate individuals or not, is to be paid on such matter (including the envelope or other covering) before its delivery from the post office.			
If the duty is not paid within six months, the printed matter may be destroyed or otherwise disposed of as the Minister of Customs directs (Section 26 of Act No. 15 of 1907).]			
Sunday school tickets, and reward cards, being scriptural or religious motto cards, not exceeding 5*d* per doz. invoice value and not exceeding 6 in. by 4 in. in size, and having no reference upon them to Christmas, New Year, Easter, or birthdays - - -	Free.		
Stationery, manufactured, viz.:			
Account-books, manuscript-books, scribbling, and letter blocks, and books, plain, or ruled; bill-head, invoice, and statement forms; printed or ruled paper, counter books, cheque, and draft forms; tags; labels, not printed or lithographed; blotting-pads, sketch-books, book covers, copying letter-books, manifold-writers, albums (other than for photographs), diaries, birthday-books, plain or faint lined ruled books, printed window-tickets, printed, lithographed, or embossed stationery, and Christmas, New Year, birthday, Easter, and other cards, and booklets:			
If the produce of some part of the British Dominions -	25 % *ad valorem.*		
Otherwise - - - - - - - -	37½ % *ad valorem.*		
Stationery, not otherwise enumerated; printers' menu, wedding, programme, and mourning cards of cardboard, celluloid, or other material, edged or embossed, but otherwise unprinted; picture or photograph mounts; also carbon papers:			
If the produce of some part of the British Dominions - -	20 % *ad valorem.*		
Otherwise - - - - - - - -	30 % *ad valorem.*		
FIJI.			
Cards and calendars, greeting, arriving by post, and not imported for sale	Free.		
Stamps, postage, used and unused - - - - - -	Free.		
Packages, inside and outside, of paper, in which are contained only articles liable to a specific rate of duty, or articles exempt from duty or both, and in which such articles are ordinarily and actually contained - - - - - - - -	Free.		

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
FIJI—*cont.*	
Books and periodicals (printed); music (printed) and pianola music; notes, bank, signed; show cards, patterns, cut samples, and advertising matter of no commercial value	Free.
Printers' paper	12½ % *ad valorem.*
Paper, brown and wrapping (including old newspapers for use as wrapping paper) - *Per cwt.*	0 3 0
Paper bags - *Per cwt.*	0 3 0
Playing cards (61 or under in pack) - *Per pack*	0 0 6
Ink	12½ % *ad valorem.*
All other paper and stationery, including albums; account books; advertising matter; almanacks; atlases; birthday books; charts and maps; cigarette paper; circulars; copy-books; diaries; drawing books; manuscript books; handbills; bill-head, invoice and statement forms; printed or ruled paper; counter books; check and draft forms; tags; labels; blotting pads; sketch books; copying letter books; manifold writers; maps; plain or faint lined ruled books; paper (writing, fancy, and other); envelopes; printed forms; posters; plans; programmes; postcards; printed window tickets; printed, lithographed, and embossed stationery; Christmas, New Year, birthday, and Easter cards; cards; stereotypes; printers' blocks; and bank notes, unsigned	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Books and music printed (including newspapers and periodicals not elsewhere enumerated) which are not foreign unauthorised prints of any British or South African copyright works the importation of which is prohibited, or which are not advertising matter elsewhere enumerated; newspapers or supplemental editions or part thereof, and intended to be completed and published in the Union; atlases, charts, maps; diagrams, designs, drawings; plans; picture books (not being advertisements or labels elsewhere enumerated); paper shavings intended and suitable for use only as packing material; printed official consular stationery; bank notes and other paper currency; engravings, lithographs, and photographs, not including enlargements or reproductions of photographs, and not being labels or advertisements elsewhere enumerated	Free.
Catalogues or price lists of Foreign firms addressed to importers, merchants or manufacturers or public libraries and similar institutions	Free.
All paper in its original mill ream wrapper or reels, not less in size than 16 inches by 15 inches (not including feint or ruled papers, blotting or wall papers, but including tissue papers); also emery and sand paper:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Bookbinders' requisites, namely, boards, marble paper, vellum, parchment, binders' paper, cardboard and linen board; also printing, lithographic, and ruling inks, roller composition, stamping colours, and printers' bronze; school requisites, being all articles certified by the Superintendent-General or Director of Education, or any official appointed for that purpose in any Province or Territory in the Union to be for use in any school:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Union of South Africa—*cont.*	
Lithographs, picture post-cards and enlargements or reproductions of the same; Christmas annuals, holiday and other special numbers or editions of South African newspapers, magazines or periodicals; letter headings, cards, account and invoice headings, printed, lithographed or embossed; envelopes, printed, lithographed and embossed, with exception of what is known technically as "side die," and printed paper bags of every description; account books, bank cheques, drafts, promissory notes, bills of exchange and similar forms:	
Under the British Preferential Tariff - - - -	22 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Catalogues or price-lists (*a*) of Colonial firms printed and posted abroad to individuals in South Africa; all advertising matter, printed, lithographed or embossed; labels, printed or lithographed; advertising invoice forms and similar stationery usually issued gratis or at a nominal charge:	
Under the British Preferential Tariff - - -	3*d.* per lb., or 22 % *ad valorem,* whichever rate returns the higher duty
„ General Tariff - - - - -	3*d.* per lb. or 25 % *ad valorem,* whichever rate returns the higher duty.

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

(*a*) The duty on catalogues, &c., sent by post to the Union of S. Africa (*i.e.* Provinces of the Cape of Good Hope, Natal, Transvaal, and Orange Free State) may be prepaid by means of stamps affixed to each separate letter, packet or parcel purchasable at the office of the High Commissioner for the Union of South Africa, 32, Victoria Street, London, S.W.

In the case of catalogues, &c., for Basutoland, Bechuanaland Protectorate, and Swaziland, arrangements have been made for prepayment of duty by means of the Union stamps.

No remittances for the payment of duty on such catalogues, &c., will be accepted by the Union Postmaster-General.

A certain differentiation is made between catalogues of South African firms posted to persons or firms in the Union of South Africa and those of non-Union firms.

A South African firm is defined as a firm having a place of business in South Africa at which stocks are held for sale.

The following assessments are now in force for catalogues of non-Union firms:—

Up to 8 ozs. - - - - - -	Free.
Over 8 ozs. and up to 16 ozs. - - - -	2*d.*
„ 16 „ „ „ 24 „ - - - -	3*d.*
„ 24 „ „ „ 32 „ - - - -	4*d.*

and thereafter at the rate of 1*d.* for each additional 8 ozs. or fraction thereof.

The same scale will apply to catalogues of South African firms, except that 1*d.* will be charged on any catalogue weighing under 8 ozs.

The minimum duty payable by means of postage stamps is 1*d.* The stamps must be affixed to the top left hand corner of the packets.

Under the Imperial Post Office regulations, packages or parcels of over 5 lbs. in weight must be sent by parcel post in regard to which there are special regulations dealing with the question of Customs declaration of contents and value. (*See* Parcel Post Regulations, Appendix V.)

No duty can, therefore, be prepaid by means of stamps on packages of advertising matter over 5 lbs. in weight.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

Tariff Classification and Tariff Rates of Duty.		£ s. d.
Union of South Africa—*cont.*		
Films for bioscopes and cinematographs	*Per* 100 *feet*	0 5 0
Ruled papers:		
Under the British Preferential Tariff		12 % *ad valorem.*
„ General Tariff		15 % *ad valorem.*
Playing cards:		
Under the British Preferential Tariff	*Per pack*	0 0 6 and 12 % *ad val.* in addition.
„ General Tariff	„	0 0 6 and 15 % *ad val.* in addition.
All other paper stationery and books:		
Under the British Preferential Tariff		12 % *ad valorem.*
„ General Tariff		15 % *ad valorem.*
Rhodesia.		
Books and music printed, including newspapers and periodicals (not being advertising matter); atlases, charts, maps; diagrams; designs, drawings; plans; picture-books (not being advertisements); paper shavings for use only as packing material; printed official consular stationery; bank notes and other paper currency; engravings, lithographs, and photographs, not including enlargements or reproductions of photographs, and not being labels or advertisements		Free.
All plain paper in its original mill ream, wrapper, or reels, not less in size than 16 inches by 15 inches (not including feint or ruled papers, or blotting, brown, cartridge, drawing, manifold, packing, or tissue papers):		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		Free.
The produce of non-reciprocating British Possessions		Free.
Under the General Tariff		3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		Free.
Bookbinders' requisites, consisting of boards, marble paper and vellum; also printing, lithographic and ruling inks and school requisites:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		Free.
The produce of non-reciprocating British Possessions		Free.
Under the General Tariff		3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		Free.
Bookbinders' requisites, consisting of parchment, imitation leather, binders' paper and cardboard and linen board; also printer's bronze, roller composition and stamping colours:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		Free.
The produce of non-reciprocating British Possessions		3 % *ad valorem*
Under the General Tariff		3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		Free.

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

Tariff Classification and Tariff Rates of Duty.	
RHODESIA—*cont.*	
Catalogues and price lists:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - - -	25 °/₀ *ad valorem* or 2*d.* *per lb.* whichever rate returns the higher duty.
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Directories, guide books, and handbooks relating to South Africa, and boxes (cardboard) printed upon:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - -	25 °/₀ *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Cardboard boxes, not printed on; and cardboard when cut ready to fold into boxes:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - -	Free.
The produce of non-reciprocatiug British Possessions -	Free.
Under the General Tariff - - - - -	15 °/₀ *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - - [Customs Decision.]	Free.
Printed advertising matter, including almanacs, calendars, labels, posters, and show cards:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - -	9 °/₀ *ad valorem.*
The produce of non-reciprocating British Possessions -	9 °/₀ *ad valorem.*
Under the General Tariff - - - - -	25 °/₀ *ad valorem* or 2*d.* *per lb.*, whichever rate returns the higher duty.
Imported into the Congo Basin of Northern Rhodesia - -	9 °/₀ *ad valorem.*
Account and cheque books, printed stationery and forms, company reports (Southern Rhodesia only), scrip, share certificates, and promissory notes; cards (Christmas, New Year, birthday, post and pictorial); and bags (paper) printed upon:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 °/₀ *ad valorem.*
The produce of non-reciprocating British Possessions -	9 °/₀ *ad valorem.*
Under the General Tariff - - - -	25 °/₀ *ad valorem*
Imported into the Congo Basin of Northern Rhodesia - -	9 °/₀ *ad valorem*

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
RHODESIA—*cont.*	
Playing cards:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - -	20 % *ad valorem.*
The produce of non-reciprocating British Possessions -	20 % *ad valorem.*
Under the General Tariff - - - *Per pack*	0 0 6 and in addition 15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
All other paper, stationery, and books:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
Printed matter, which term includes books, newspapers, periodicals, music, catologues and price lists, but not stationery - - -	Free.
All other paper and stationery - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Maps - - - - - - - - - -	Free.
Printed matter, which term shall include newspapers, periodicals, literature, fashion-plates, pamphlets, music, trade catalogues, price lists, showcards, calendars, and all printed or lithographed matter used or intended to be used solely for advertising purposes - -	Free.
Official stationery imported by Consular Officers for the exclusive use of the Consulates - - - - - - -	Free.
All other paper and stationery - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Maps - - - - - - - -	Free.
Printed matter, which term shall include newspapers, periodicals, literature, fashion plates, pamphlets, music, trade catalogues, price lists, show cards, calendars, and all printed or lithographed matter used or intended to be used solely for advertising purposes -	Free.
Official stationery imported by Consular Officers for the exclusive use of the Consulates - - - - - - -	Free.
All other paper and stationery - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
Maps and printed matter - - - - - -	Free.]
All other paper and stationery:	
If imported into Zeyla - - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - - - -	Free.]
NIGERIA.	
All kinds - - - - - - - - -	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Books, printed; newspapers, maps, charts, and printed matter not being account books or stationery; and educational appliances imported with the sanction of the Governor - - -	Free.
All other paper and stationery - - - - - -	10 % *ad valorem.*
If imported into the East of the Volta	
Stationery - - - - - - - -	Free.
Books (including pocket-books); newspapers; printed matter and show cards - - - - - - - -	Free.

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SIERRA LEONE.

Stationery by letter post	Prohibited.
Bibles; newspapers; books, stationery, and school apparatus generally for use of educational establishments, certified by the head of the establishment as intended exclusively for the use of such establishment	Free.
All appliances used in the process of printing (except printing paper), and printing ink	Free.
All printed literary matter, including scientific and technical works in all languages, and printed music	Free.
Trade catalogues, price lists, and printed commercial advertising matter when imported for free distribution only, and all articles which in the opinion of the Collector of Customs are commercial samples	Free.
All other paper, stationery, and books	10 % *ad valorem.*

GAMBIA.

Patterns, samples, advertisements, *bona fide*, imported as such on an undertaking being given that none of the articles so imported shall be sold in the Colony	Free.
Printed books; maps; and all printed matter, except ruled books or forms; drawings, engravings, lithographs, photographs; also copy books, ruled books, stationery, and school appliances, when imported by the manager of a school, and certified as being solely intended for educational purposes	Free.
All other paper, stationery, and books	5 % *ad valorem.*

DOMINION OF CANADA.

Hemp paper made on four cylinder machines and calendered to between ·006 and ·008-inch thickness adapted for the manufacture of shot shells; also felt board, sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacture of gun wads	Free.
Paper and materials of paper, gutta percha and imitation rubber, when imported by manufacturers of music rolls for piano players for use only in the manufacture of such music rolls in their own factories (Customs Memo., No. 1646B, dated 11th August 1911.)	Free.
Plain, basic photographic paper, baryta-coated, adapted for use exclusively in manufacturing albumenised or sensitised photographic paper	Free.
Decalcomania paper not printed when imported by manufacturers of decalcomania transfers to be used in their own factories in the manufacture of decalcomania transfers	Free.
Paper, baryta-coated, when to be used in making blue print paper (Appraisers' Bulletin No. 299, dated 25th January 1909)	Free.
Matrix paper, not being tissue paper, adapted for use in printing	Free.
Paper waste clippings	Free.
Tubes and cones of all sizes made of paper, adapted for winding yarns thereon	Free.
Twine or yarn of paper when imported by manufacturers of furniture for use only in their own factories in the manufacture of furniture	Free.
Posters and handbills depicting scenes of crime or violence	Prohibited.

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£	s.	d.
Advertising and printed matter (*a*), viz.:—advertising pamphlets or show cards, illustrated advertising periodicals; price books, catalogues, and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly-sheets, or pamphlets; advertising chromos, chromotypes, oleographs, or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed, or stamped thereon, or attached thereto; including advertising bills, folders, and posters, or other similar artistic work, lithographed, printed, or stamped on paper or cardboard for business or advertisement purposes:			
Under the British Preferential Tariff - - *Per lb.*	0	0	4·93
„ General Tariff - - - - „	0	0	7·40
[Duties on the goods specified in the above item and imported *by mail*, may be paid by Customs Revenue stamps, under regulations by the Minister of Customs, (*a*) at the rates specified, except that on each separate package weighing not more than 1 oz. the duty shall be 0.49*d.* under all Tariffs.]			
Adhesive window signs and advertising posters gummed on one side:			
Under the British Preferential Tariff - - - - 22½ % *ad valorem.*			
„ General Tariff - - - - 35 % *ad valorem.*			
(Appraiser's Bulletin, No. 630, dated 31st December 1912.)			
Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery, or other goods or wares; shipping, price or other tags, tickets, or labels, also railroad or other tickets, whether lithographed or printed, or partly printed:			
Under the British Preferential Tariff - - - 22½ % *ad valorem.*			
„ General Tariff - - - - - 35 % *ad valorem.*			

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

(*a*) It is provided in Customs Memorandum No. 1795B, dated 6th July 1914, that Customs duty stamps, for the payment of import duties on advertising matter, price lists and catalogues, can be obtained in denominations of one, two and five cents each, on application to the Commissioner of Customs, Ottawa, Canada, or to the Secretary, High Commissioner for Canada, 17, Victoria Street, London, S.W.

The duty stamps are to be affixed on each package for the amount of duty payable on the same. The stamps should be affixed towards the upper left-hand corner of the parcel to be exported by mail, as the upper right-hand corner is usually reserved for postage stamps.

Packets bearing Customs duty stamps on arrival at the frontier port of Canada will be transferred to the Customs, to be checked for proper payment of duty and to have the Customs duty stamps thereon cancelled by marking same with the Customs dating stamp, or other cancellation stamp.

By Regulations made under the Tariff heading specified above for "advertising and printed matter" it is ordered that on packets of advertising matter above referred to the duty may be prepaid by affixing Customs duty stamps thereon according to the following scale, viz.:

Under the British Preferential Tariff.

	Duty.
Up to and including 1½ ozs. -	1 ct.
Over 1½ ozs. and not above 3¼ ozs. -	2 cts.
„ 3¼ „ „ 4¾ „ -	3 „
„ 4¾ „ „ 6½ „ -	4 „
„ 6½ „ „ 8 „ -	5 „
„ 8 „ „ 9½ „ -	6 „
„ 9½ „ „ 11¼ „ -	7 „
„ 11¼ „ „ 12¾ „ -	8 „
„ 12¾ „ „ 14½ „ -	9 „
„ 14½ „ „ 16 „	10 „

Under the General Tariff.

	Duty.
Up to and including 1 oz. -	1 ct.
Over 1 oz. and not above 2¼ ozs. -	2 cts.
„ 2¼ ozs. „ „ 3¼ „ -	3 „
„ 3¼ „ „ „ 4¼ „ -	4 „
„ 4¼ „ „ „ 5¼ „ -	5 „
„ 5¼ „ „ „ 6¼ „ -	6 „
„ 6¼ „ „ „ 7¼ „ -	7 „
„ 7¼ „ „ „ 8¼ „ -	8 „
„ 8¼ „ „ „ 9¼ „ -	9 „
„ 9¼ „ „ „ 10¼ „ -	10 „
„ 10¼ „ „ „ 11¾ „ -	11 „
„ 11¾ „ „ „ 12¾ „ -	12 „
„ 12¾ „ „ „ 14 „ -	13 „
„ 14 „ „ „ 15 „ -	14 „
„ 15 „ „ „ 16 „ -	15 „

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Union collar cloth paper in rolls or sheets:
Glossed or finished:
Under the British Preferential Tariff - - - 12½ % *ad valorem.*
„ General Tariff - - - - - 20 % *ad valorem.*
Not glossed or finished:
Under the British Preferential Tariff - - - 10 % *ad valorem.*
„ General Tariff - - - - - 15 % *ad valorem.*

Paper hangings or wall papers, borders or bordering, also window blinds of paper of any kind:
Under the British Preferential Tariff - - - 22½ % *ad valorem.*
„ General Tariff - - - - - 35 % *ad valorem.*

Opaque envelope paper in colours, manufactured in one process:
Under the British Preferential Tariff - - - 15 % *ad valorem.*
„ General Tariff - - - - - 25 % *ad valorem.*
(Appraisers' Bulletin No. 276, dated 9th June 1908.)

Albumenized and other papers and films chemically prepared for photographers' use:—
Under the British Preferential Tariff - - - 15 % *ad valorem.*
„ General Tariff - - - - - 30 % *ad valorem.*

Ruled and border and coated papers; papeteries; boxed papers; pads not printed, and envelopes; also paper rendered transparent and having floral designs printed thereon, intended to be pasted on glass to produce the effect of stained glass, and paper napkins, white or coloured (Appraisers' Bulletin No. 251, dated May 22nd 1907):
Under the British Preferential Tariff - - - 22½ % *ad valorem.*
„ General Tariff - - - - - 35 % *ad valorem.*

Twisted paper for the manufacture of fibre chairs:
Under the British Preferential Tariff - - - - 15 % *ad valorem.*
„ General Tariff - - - - - 25 % *ad valorem.*
(Appraiser's Bulletin, No. 727, dated 10th December 1913.)

Cabot's quilting (consisting of sea-weed enclosed between two thicknesses of paper (Appraisers' Bulletin No 327, dated 19th August 1909); also Cabot's sheathing and deafening quilt (a sheathing paper consisting of two sheets of paper filled between with a layer of eel grass), Cabot's asbestos quilt (a sheathing paper consisting of two sheets of paper filled between with a layer of eel grass and coated outside with asbestos preparation), and Keystone hair insulator (a sheathing paper consisting of two sheets of paper filled between with a layer of hair (Appraisers' Bulletin No. 276, dated 9th June 1908):
Under the British Preferential Tariff - - - 15 % *ad valorem.*
„ General Tariff - - - - - 25 % *ad valorem.*

Tissue paper, transferro types:
Under the British Preferential Tariff - - - 15 % *ad valorem.*
„ Intermediate Tariff - - - 22½ % *ad valorem.*
„ General Tariff - - - - - 25 % *ad valorem.*
(Appraisers' Bulletin No. 289, dated 16th October 1908.)

Strawboard, millboard, and cardboard, not pasted or coated; tarred paper; feltboard, sandpaper, glass or flint paper, and emery paper or emery cloth:—
Under the British Preferential Tariff - - - 15 % *ad valorem.*
„ General Tariff - - - - - 25 % *ad valorem.*

Paper matting when for use in Canadian manufactures:
Under the British Preferential Tariff - - - - 17½ % *ad valorem.*
„ General Tariff - - - - 25 % *ad valorem.*
(Customs Memorandum, No. 1684 B. dated 14th June 1912.)

Plaster board made of layers of paper and plaster:
Under the British Preferential Tariff - - - 15 % *ad valorem.*
„ General Tariff - - - - - 25 % *ad valorem.*
(Appraisers' Bulletin No. 276, dated 9th June 1908.)

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£ s. d.
News printing paper and all printing paper in sheets and rolls valued at not more than 1·11*d.* per lb.:	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
Other paper of all kinds not elsewhere specified:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Sacks or bags of paper, printed or not:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - -	27½ % *ad valorem.*
Newspapers or supplemental editions or parts thereof, partly printed, and intended to be completed and published in Canada:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
All other newspapers, and quarterly, monthly, and semi-monthly magazines and weekly literary papers, unbound; also tailors', milliners', and mantlemakers' fashion plates when imported in single copies in sheet form with magazines or periodical trade journals - - - - - - - - -	Free.
All other periodicals and pamphlets and parts thereof:	
Under the British Preferential Tariff - - - -	5 % *ad valorem.*
„ General Tariff - - - - -	10 % *ad valorem.*
Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts, and all similar forms, unsigned; also cards or other commercial blank forms printed or lithographed, or printed from steel, copper, or other plates	
Under the British Preferential Tariff - - - -	22½ % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
Printed music, bound or in sheets, and music for mechanical piano players:—	
Under the British Preferential Tariff - - - -	5 % *ad valorem.*
„ General Tariff - - - - - -	10 % *ad valorem.*
Admiralty charts - - - - - - - -	Free.
Maps and charts for the use of schools for the blind; maps, photographic reproductions, and charts imported for any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of any college, academy, school, or seminary of learning in Canada, under regulations prescribed by the Minister of Customs; pictorial illustrations of insects or similar studies, imported for the use of colleges, schools, and scientific and literary societies; manuscripts; album insides, of paper, and insurance maps -	Free.
Wall diagrams for illustration of natural history, for universities, schools, or for public museums - - - - - -	Free.
All other maps and charts; blue prints and building plans:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ Intermediate Tariff - - -	22½ % *ad valorem.*
„ General Tariff - - - - -	22½ % *ad valorem.*
Picture postcards:	
If advertising:	
Under the British Preferential Tariff - - *Per lb.*	0 0 4·93
„ General Tariff - - - „	0 0 7·40
(Appraisers' Bulletin, No. 327, dated 19th August 1909.)	
Not advertising:—	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ Intermediate Tariff - - -	22½ % *ad valorem.*
„ General Tariff - - - -	22½ % *ad valorem.*
(Appraisers' Bulletin, No. 327, dated 19th August 1909.)	

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£ s. d.
Printed postcards (not advertising):	
Under the British Preferential Tariff - - -	22½ % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Playing cards:	
Under the British Preferential Tariff - - *Per pack*	0 0 2·47
„ General Tariff - - - „	0 0 3·94
Papier-mâché shoe buttons - - - - -	Free.
Books left by bequest, and books taken into Canada by settlers, and which have been in use by them for at least six months before removal to Canada - - - - -	Free.
Books, donations of, for charitable purposes - - -	Free.
Books dealing with the application of science to industries of all kinds, including books on arts and crafts; books printed in any language other than the English and French languages, or in any two languages not being English and French, or in any three or more languages; bibles, prayer books, psalm and hymn books, religious tracts, and Sunday school lesson pictures -	Free.
Books, embossed, and grooved cards for the blind, and books for the instruction of the deaf and dumb or of the blind -	Free.
Books printed by any Government or by any association for the promotion of science or letters, also official annual reports of religious or benevolent associations, issued to members in the course of the proceedings of the said associations, and not for the purpose of sale or trade - - - - -	Free.
Books not printed or reprinted in Canada, which are included and used as text-books in the curriculum of any university, college, or school in Canada; books specially imported for the *bonâ fide* use of incorporated mechanics' institutes, public libraries, libraries of universities, colleges, and schools, or for the library of any incorporated medical, law, literary, scientific, or art association or society, being the property of the organized authorities of such library, and not in any case the property of individuals — such books to be imported under regulations prescribed by the Minister of Customs - - -	Free.
Books, bound or unbound, which have been printed and manufactured more than twelve years - - - -	Free.
Freight rates for railways, and telegraph rates, bound in book and pamphlet form, and time-tables of railways outside of Canada:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Books, viz., novels or works of fiction or literature of a similar character, unbound, paper-bound, or in sheets, exclusive of Christmas annuals or publications commonly known as juvenile and toy books:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ Special Tariff of the Franco-Canadian Treaty (*a*)	15 % *ad valorem.*
„ Intermediate Tariff (*a*) - - - -	22½ % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Other printed books, periodicals, and pamphlets, or parts thereof; exclusive of blank account books, copy books, or books to be written or drawn upon:	
Under the British Preferential Tariff - - -	5 % *ad valorem.*
„ Special Tariff of the Franco-Canadian Treaty (*a*)	5 % *ad valorem.*
„ Intermediate Tariff (*a*) - - - -	10 % *ad valorem*
„ General Tariff - - - - -	10 % *ad valorem.*

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

(*a*) When in the French language.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Dominion of Canada—*cont.*	
Hat boxes:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27⅓ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Pocket-books and fly books and parts thereof:	
Under the British Preferential Tariff	22⅓ % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Boot and shoe patterns of paper:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
Printing ink:	
Under the British Preferential Tariff	12½ % *ad valorem.*
„ Intermediate Tariff	17½ % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Writing ink:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ Intermediate Tariff	22⅓ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Lead pencils, pens, penholders, and rulers:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ Intermediate Tariff	25 % *ad valorem.*
„ General Tariff	27½ % *ad valorem.*
Masks (false faces) of paper and papier-mâché:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
(Appraisers' Bulletin No. 276, dated 9th June 1908.)	
All other paper manufactures or printed matter, and papier-mâché ware:	
Under the British Preferential Tariff	22⅓ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Newfoundland.	
Printing paper, imported by printers for use in their business	Free.
Paper for use under the metal sheathing of vessels, when imported under regulations laid down by the Governor in Council	Free.
Parchment or wax paper, imported specially for packing fish, or for the lining of tins used in the lobster packing industry in the Colony; paper known as solling paper and papers to be used by manufacturers in enclosing their manufactures; printed and lithographed labels when imported by persons engaged in the manufacture of fish tins or packages, or in the preserving of fish for market—provided that the labels cannot be manufactured in the Colony	Free.
Coverings with labels when imported by manufacturers for their use in the manufacture of tobacco	Free.
Labels when imported by tea dealers to be used by them in packing tea in small packages	Free.
Marble paper and paper board, when imported by bookbinders for use in their business, and not for sale; also paper for covers of books when imported by printers	10 % *ad val.* (*a*)
Wrapping and toilet paper; sheathing paper not elsewhere specified; sand, glass or flint paper; emery paper; millboard; strawboard in sheets or rolls; tarred paper; felt paper; ruled, boarded and coated papers; papeteries; boxed papers; pads, not printed on; also envelopes	35 % *ad val.* (*a*)
Paper hangings and borderings; blue prints and building plans; also Christmas, New Year, Easter, birthday, and all similar cards.	35 % *ad val.* (*a*)
Newspapers or supplemental editions, or parts thereof, partly printed and intended to be completed and published in the Colony	35 % *ad val.* (*a*)

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND—*cont.*

Paper bags or sacks, printed on - - - - -	50 % *ad val* (*a*)
" " not printed on - - - -	35 % *ad val.* (*a*) (*b*)
Labels of all kinds; shipping, price, or other tags; tickets of all kinds, when wholly or partly printed, or lithographed - -	50 % *ad val.* (*a*) (*b*)
Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts, and all similar forms, unsigned; bill-heads, forms, cards, and other commercial blank forms, printed or lithographed, or printed from steel, copper, or other plates - - -	50 % *ad val.* (*a*)
Advertising and printed matter, viz.: advertising pamphlets or pictorial show cards; illustrated advertising periodicals; illustrated price books, catalogues, and price lists (except catalogues and price lists of persons, firms, or companies, domiciled elsewhere than in the Colony, and not personally doing business therein, which are free of duty) (*c*); advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets, or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed, or stamped thereon, or attached thereto; including advertising bills, folders, and posters, or other similar artistic work lithographed, printed, or stamped on paper or cardboard for business or advertisement purposes - - - - - - - -	50 % *ad val.* (*a*)
Music, written - - - - - - - -	Free.
Music, printed (bound or in sheets); also music for phonographs, pianolas, and similar instruments - - - -	10 % *ad val.* (*a*)
Admiralty charts; globes, and geographical, topographical, or astronomical maps and charts, for school use; pictorial illustrations of insects and similar studies, and wall diagrams illustrative of natural history, imported for the use of schools, colleges, and public libraries; manuscripts, and insurance maps; also kindergarten requisites - - - -	Free.
All other maps and charts - - - - - -	10 % *ad val.* (*a*)
Cards for mariners' compasses - - - - - -	20 % *ad val.* (*a*)
Pens, penholders, and rulers of all kinds; erasing rubbers; mucilage and other liquid gums; writing inks; also artists' paints and colours, brushes, and other drawing requisites - -	35 % *ad val.* (*a*)
Playing cards - - - - - - - -	50 % *ad val.* (*a*)
Printers' ink, when imported by printers for use in their business	Free.
School writing slates, slate pencils, chalk crayons, and copy-books (headed) - - - - - - - -	10 % *ad val.* (*a*)
Leatherboard - - - - - - - -	30 % *ad val.* (*a*)

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

(*b*) One-half of the duty paid on paper bags, labels, shipping, price, or other tags and tickets, will be returned as *drawback*, upon the production of an affidavit satisfactory to the Minister of Finance and Customs, showing the amount of duties paid and declaring that they have been actually and *bona fide* printed upon in the Colony.

(*c*) Under a Customs Circular dated 8th June 1904, it is ruled that catalogues and price lists used and circulated in the Colony as advertisements for the purposes of obtaining retail business through the medium of the post or otherwise are dutiable at 50 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

Tariff Classification and Tariff Rates of Duty.	£ s. d.
Newfoundland—*cont.*	
Hat-boxes; papier-mâché ware; also pocket books and parts thereof	40 % *ad val.* (*a*)
Carbon paper	35 % *ad val.* (*a*)
(Customs decision.)	
All other paper and stationery	35 % *ad val.* (*a*)
Books left by bequest	Free.
Books imported into the Colony by settlers, and which have been in their possession for at least six months before their arrival in Newfoundland	Free.
Books, printed and not to be written or drawn upon, and supplements for periodicals, specially imported for the *bonâ fide* use of incorporated institutes	Free.
Official reports	Free.
Newspapers; quarterly, monthly, and semi-monthly magazines; weekly library papers, unbound, and Christmas annuals	Free.
Books to be written or drawn upon and blank account books	35 % *ad val.* (*a*)
Directories of the Colony, printed outside the Colony, and check books for counter use	50 % *ad val.* (*a*)
All other printed matter, not elsewhere specified	50 % *ad val.* (*a*)
[*Note.*—A *drawback* of the whole amount of any duties paid is allowed to any printer upon paper actually printed upon in the Colony, upon the production of an affidavit satisfactory to the Minister of Finance and Customs, showing the amount of duties paid, and declaring that the paper has actually been printed upon in the Colony.]	
Bahamas.	
Printed books (but not books partly printed for manuscript additions); paper bags; wrapping paper; bank notes; pamphlets; maps; charts; photographic materials; printers' materials; compass cards, ship or marine; and paper boxes	Free.
Advertising matter of no commercial value and intended for free public distribution; also picture postcards representing persons, scenes, or products of the Colony	Free.
All other paper and stationery	20 % *ad valorem.*
Turk's and Caicos Islands.	
All kinds	Free.
Jamaica.	
Used postage stamps for examination and selection by collectors	Free.
[The above stamps may be admitted on security of a deposit of 30 % of the duty otherwise leviable—such deposit to be refunded if the articles are exported within two months of importation.]	
Printing paper; school slates and slate pencils; also photographic apparatus and appliances such as are necessary for the production of photographs but not to include mounts and other embellishments	Free.
Manuscripts and national flags, also professional plans, specifications and tracings	Free.
Books (printed), bound or unbound, pamphlets, newspapers, magazines, atlases, toy books, prints of photographs bound into a volume, but not account books, diaries, estate registers, statistical records, and similar matter, usually classed as stationery but bound in book form and in part printed	Free.
Charts for use in schools under certain prescribed conditions	Free.
Playing cards — *Per pack of* 52 *cards*	0 0 3
All other paper and stationery	10 % *ad valorem.*

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Advertising matter of no commercial value	Free.
Bank notes	Free.
Books, printed	Free.
Cards (Christmas, birthday, and New Year) when not imported for sale	Free.
Ink, printing	Free.
Maps, charts, school globes, and copybooks	Free.
Music, printed	Free.
Newspapers and periodicals	Free.
Photographs and portraits not imported for sale	Free.
Receipt books, bill heads, and forms imported by the West India and Panama Telephone Company for the use of the Company	Free.
All other paper and manufactures of paper:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
All other stationery	15 % *ad valorem.*
ST. VINCENT.	
Music; manuscripts; books and printed papers, not including unused account books; printing paper and ink; bills of exchange and bills of lading forms; also labels and paper wrappers for wrapping packages containing produce for export and printed labels for passengers' luggage, steamer ticket-books and printed material	Free.
All other paper and manufactures of paper:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other stationery	10 % *ad valorem.*
BARBADOS.	
Printing, writing, and wrapping paper:	
Under the British Preferential Tariff	Free.
„ General Tariff	2 % *ad valorem.*
Printing ink	Free.
Books, bound and unbound; almanacs; cards (other than playing cards); papers and printed matter intended for advertisements; pamphlets, newspapers, and printed matter in all languages; forms and papers (whether printed or manuscript); maps; charts and music	Free.
All other paper and manufactures of paper:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other stationery	10 % *ad valorem.*
GRENADA.	
Advertising matter of no marketable value	Free.
Bank notes, books, and music (printed); newspapers; periodicals; maps; charts; printing paper and printing ink	Free.
Playing cards:	
Under the British Preferential Tariff — *Per pack*	0 0 2⅖
„ General Tariff	0 0 3
All other paper and manufactures of paper:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other stationery:	10 % *ad valorem.*

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
VIRGIN ISLANDS.	
Paper of all kinds for printing	Free.
Books, bound or unbound; pamphlets, newspapers, and printed matter in all languages; maps; charts and music	Free.
Printers' ink of all colours	Free.
All other paper and stationery	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
Books, printed; pamphlets, newspapers, and printed matter of all kinds (except copy books, bill forms, invoice forms and all other forms, and Christmas, visiting, and playing cards); maps; charts and printed music	Free.
All other paper and manufactures of paper:	
Under the British Preferential Tariff	8½ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
All other stationery	11 % *ad valorem.*
ANTIGUA.	
Books, printed; pamphlets, newspapers, periodicals, and other printed matter of a similar description; also maps and charts	Free.
All other paper and manufactures of paper:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other stationery	13⅓ % *ad valorem.*
MONTSERRAT.	
Books, printed; pamphlets, newspapers, periodicals, and other printed matter of a similar description; maps; charts and music; also all articles imported for the use of duly certified school houses	Free.
All other paper and manufactures of paper:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other stationery	13⅓ % *ad valorem.*
DOMINICA.	
Books (printed or in manuscript), printed matter in any language, and printed forms; maps; charts and music (printed or in manuscript)	Free.
All other paper and manufactures of paper:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other stationery	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Books (printed), bound or unbound, not being account books	Free.
Music (printed), pamphlets, periodicals, newspapers, unframed photographs, atlasses, maps, charts, and plans, trade catalogues, advertising circulars, show cards, bank notes, used stamps and postcards, but excluding labels and Christmas cards	Free.
Playing cards:	
Under the British Preferential Tariff *Per pack, not exceeding 53 cards*	0 0 4¾
„ General Tariff „ „ „	0 0 6
All other paper and manufactures of paper:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other stationery	10 % *ad valorem.*

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BERMUDA.	
Books	Free.
All other paper and stationery	10 % *ad valorem.*
BRITISH HONDURAS.	
Books, printed (not being account books), pamphlets newspapers, music, calendars, almanacs, used postage stamps, and electrotype blocks; also maps and charts	Free
Show cards and advertising matter of no saleable value	Free.
Playing cards *Per pack*	0 0 4 93
All other paper and stationery	12½ % *ad valorem.*
BRITISH GUIANA.	
Printing paper, ordinarily used for the printing of newspapers, posters, printed books and the like, printing ink and printing ink reducers and driers used exclusively for letterpress printing, imported by, or directly for, the conductor of any newspaper or printing establishment, for the exclusive purpose of being used by him in the course of his trade	Free.
Printed books, maps and almanacs; also advertising matter of no commercial value passed as such by the Comptroller of Customs	Free.
All articles and materials imported exclusively for the use of the Georgetown Public Free Library	Free.
Bank notes (signed)	Free.
Maps (wall) and copy books imported for educational purposes	Free.
Postage stamps and telegraph forms	Free.
Photographs, unframed	Free.
Plans	Free.
Playing cards *Per pack not exceeding 53 cards*	0 0 8 (*a*)
All other paper and manufactures of paper:	
Under the British Preferential Tariff	12 % *ad val.* (*b*)
„ General Tariff	15 % *ad val.* (*b*)
All other stationery	15 % *ad val.* (*b*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Atlases and maps, printed books, stationery and printing paper, whether white or coloured; also printing ink	Free.
Empty cardboard boxes and labels used in connection with the raising of silkworm eggs	Free.
Postage stamps (used or unused), other than those of Cyprus	Free.
Cards, playing *Per dozen packs*	0 1 0
[The High Commissioner may, if it shall appear expedient to him to do so, order that playing cards imported into Cyprus shall be enclosed in banderolles at the port of importation, and such banderolles shall be in the form and applied in the manner prescribed from time to time by the High Commissioner.] (Ordinance No. 22 of 1899.)	
Paper for cigarettes (cut or uncut)	10 % *ad valorem.*
All other paper and stationery	8 % *ad valorem.*

Note.—For regulations affecting reprints of copyright works, *see* Appendix IV.
(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.
(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAINTS, COLOURS, AND VARNISHES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Heald varnish and sizing paste when imported by the owner of a cotton-weaving mill, and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods - - - - - - - - (Customs Circular, No. IV. of 1896.)	Free.
Paints, colours, painters' materials, and compositions for application to leather, wood, or metal:—	
Lead, red, dry (*b*) - - - - - - -	5 % (*a*)
„ white, dry (*b*) - - - - - - -	
Ochre, other than European, all colours - - - -	
Vermilion, Canton - - - - - - -	
Zinc, white, dry (*b*) - - - - - - -	5 % *ad valorem.*
All other sorts, including varnishes - - - - -	5 % *ad valorem.*
ADEN.	
All kinds - - - - - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - - - - - -	Free.
CEYLON.	
Artists' materials for painting - - - - -	Free.
All kinds - - - - - - - - -	5½ % *ad valorem.*
MAURITIUS.	
Paints and colours - - - - - - -	12 % *ad valorem.*
Varnishes of all kinds - - - - - - *Per gall.*	Rupee 0 32 cts.
SEYCHELLES.	
All kinds - - - - - - - - -	12½ % *ad valorem.*
HONG KONG.	
All kinds - - - - - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of articles within the Commonwealth, viz.:—	
For *paints:*	
Fusel oil when denaturated by the addition of 2 % of wood naphtha and ¼ % of pyridine - - - - - (Customs By-Law No. 219, dated 6th May 1912.)	Free.
For *pyroxylin varnish:*	
Fusel oil when denaturated by the addition of an equal volume of (1) Commercial Methyl Alcohol, or (2) Wood Naphtha, or (3) Purified Acetone - - - - - -	Free.
For *surface coated paper and boards:*	
Blanc fixe and satin white—provided that upon importation security be given by the owner that they will be used for that purpose only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs - - - - - - - - (Customs By-Law No. 74, dated 26th Nov. 1909.)	Free.
Liquid removers of paints and varnish:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - -	5 % *ad valorem.*

(*a*) For fixed tariff valuations on which duties are levied, *see* Appendix I.
(*b*) If adulterated to the extent of 50 % or more, the actual percentage of adulteration must be conspicuously marked (Customs Circular No. 4 of 1901).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
Bronzing and metal powders - - - - - -	Free.
Blacks, being lamp, ivory, bone, or vegetable; litharge; London purple and Paris green; prepared glazes for pottery, sulphate of copper; ultramarine blue; ceramic colours; artists' colours (*a*); dyes, dry or in paste in bulk; for manufacturing purposes; vandykes; manganese; Paris white; vermilions; and crayons:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - -	5 % *ad valorem.*
Soap dyes and other preparations used in the household not elsewhere included:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - -	20 % *ad valorem.*
Blacking, including dressings, inks, stains, pastes, and polishes for leather; furniture oils, pastes and polishes; floor polishes; and bronzing and metal liquids:	
Under the British Preferential Tariff - - - -	35 % *ad valorem.*
„ General Tariff - - - - -	40 % *ad valorem.*
Graphite or plumbago, black lead, and foundry black - - -	20 % *ad valorem.*
French chalk and other preparations of steatite, not elsewhere included:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
Paints and colours (including Manganesite,—Customs Tariff Guide):	
(A) Ground in liquid, in packages containing over 14 lbs. - *Per cwt.*	0 4 0
(B) Ground in liquid, in packages containing 14 lbs. and under; paints and colours prepared for use; and tattoo oil:	
Under the British Preferential Tariff - - *Per cwt.*	0 6 0 or 15 % *ad val.* whichever rate returns the higher duty.
„ General Tariff - - - - - „	0 6 0 or 20 % *ad val.* whichever rate returns the higher duty.
(C) Ships' antifouling composition (*b*):	
Under the British Preferential Tariff - - - *Per cwt.*	0 4 0
„ General Tariff - - - - - „	0 4 6
[A *drawback* equal to the amount of duty paid is allowed, under certain prescribed conditions, on :—	
(1) Red lead or white lead used in the manufacture of paints mixed ready for use, and of paints and colours ground in liquid within the Commonwealth on the exportation of such paints and colours (Notice of 17th March 1909).]	
(2) Anti-fouling and anti-corrosive paints, used for painting the hulls of foreign-going vessels. (Customs Orders Nos. 1681 of 1913 and 1740 of 1914.)]	
(D) Colours, dry, not elsewhere included - - *Per cwt.*	0 2 6
(E) Dry white lead, patent dryers and the like, and putty:	
Under the British Preferential Tariff - - *Per cwt.*	0 1 6
„ General Tariff - - - - - „	0 2 0

(*a*) "Artists' colours" are not to be taken to include decorators' and coach painters' colours, even when put up in collapsible tubes. The following list may be taken as a guide as to the paints and colours to be admitted as "artists' colours":—all water colours in tubes, pans, or cakes for artists, all oil colours in collapsible tubes weighing *under* 1 lb. and which are marked or catalogued as "artists' colours," certain aluminium colours in bottles for spotting photographs, and certain white lead in tubes up to and including 1 lb. (Customs Tariff Guide).

(*b*) Provided that security be furnished that the paint will be used only for painting ships' bottoms.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
COMMONWEALTH OF AUSTRALIA—*cont.*				
Paints and colours—*cont.*				
(F) Whiting	*Per cwt.*	0	0	6
(G) Barytes:				
Crude	"	0	2	6
Ground	"	0	3	0
(H) Kalsomine water paints and distempers in powder form	"	0	4	0
Varnishes; varnish and oil stains; lacquers; enamels; enamel paints and glosses; japans; Berlin, Brunswick, and stoving blacks and substitutes therefor; liquid sizes; patent knotting; oil and wood finishes; petrifying liquids; damp-wall compositions; lithographic varnish; printers' ink reducer; terebine and dryoleate (*a*) (Customs Tariff Guide); liquid dryers, and gold size:				
Under the British Preferential Tariff	*Per gall.*	0	2	0
" General Tariff	"	0	2	6
[It is laid down under a Notice of 3rd June 1909 that prepared varnish gums for varnish making shall be subject to the same duty as that leviable on lithographic varnish on the basis of 10½ lbs. of gum to 1 gallon of varnish. It is also provided under Statutory Rules No. 346 of 1913, that in the case of concentrated japan of such consistency that by the addition of an equal weight of turpentine a japan of ordinary consistency is produced, one gallon of the concentrated japan shall be deemed equal to two gallons of japan of the ordinary consistency.]				
TERRITORY OF PAPUA.				
Paints		Free.		
Varnish	*Per gall.*	0	1	0
DOMINION OF NEW ZEALAND.				
Paints and colours:				
Bookbinders' marbling colours		Free.		
Ground in oil or turpentine:				
If the produce of some part of the British Dominions	*Per cwt.*	0	2	6
Otherwise	"	0	3	0
Mixed ready for use; also enamel paints:				
If the produce of some part of the British Dominions	*Per cwt.*	0	5	0
Otherwise	"	0	6	0
Ultramarine blue:				
If the produce of some part of the British Dominions		Free.		
Otherwise		10 % *ad valorem.*		
(Minister's Order No. 874, dated 14th April 1908.)				
Crayons coloured, and ivory black, dry:				
If the produce of some part of the British Dominions		Free.		
Otherwise		10 % *ad valorem.*		
(Ministers Order No. 912, dated 31st August 1909.)				
All other paints and colours, including artists' colours:				
If the produce of some part of the British Dominions		Free.		
Otherwise		10 % *ad valorem.*		
Brunswick black, "Castle Brand" lacquer and similar preparations:				
If the produce of some part of the British Dominions	*Per cwt.*	0	5	0
Otherwise	"	0	6	0
(Minister's Order No. 888, dated 5th October 1908.)				
"Celluloid varnish" (for toughening gas mantles):				
If the produce of some part of the British Dominions		20 % *ad valorem.*		
Otherwise		30 % *ad valorem.*		
(Minister's Order No. 900, dated 2nd March 1909.)				
"Rhusol economical" (a concentrated varnish):				
If the produce of some part of the British Dominions	*Per gall.*	0	6	0
Otherwise		0	7	2⅖
(Governor's Order No. 202, dated 24th February 1912.)				

(*a*) On the basis of 10½ lbs. of dryoleate to one gallon of terebine.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAINTS, COLOURS, AND VARNISHES—*continued.*

Tariff Classification and Tariff Rates of Duty.		£ s. d.
Dominion of New Zealand—*cont.*		
Varnish, including lithographic varnish, gold size, liquid gold and other metallic paints; also liquid medium for mixing with metallic paints:		
If the produce of some part of the British Dominions -	*Per gall.*	0 2 0
Otherwise - - - - - - -	„	0 2 4⅘
Whiting and chalk:		
If the produce of some part of the British Dominions -	*Per cwt.*	0 1 0
Otherwise - - - - - - -	„	0 1 2⅘
Liquid driers and terebene - - - - - - - - -		Free.
Other driers; also putty:		
If the produce of some part of the British Dominions -	*Per cwt.*	0 2 6
Otherwise - - - - - - -	„	0 3 0
Fiji.		
Paints and colours:		
In oil or dry colours (including dryers) - -	*Per cwt.*	0 4 0
Mixed, ready for use - - - - - - - -	„	0 7 0
Artists' colours - - - - - - - - -		12½ % *ad valorem.*
Varnish; lacquer; Japan, furniture and other liquid polishes	*Per gall.*	0 2 0
Falkland Islands.		
All kinds - - - - - - - - - -		Free.
Union of South Africa.		
Boiler compositions; printers' bronze, roller composition, and stamping colours:		
Under the British Preferential Tariff - - - - -		Free.
„ General Tariff - - - - - - -		3 % *ad valorem.*
Varnish - - - - - - - -	*per. imp. gall.*	0 2 0
Rhodesia.		
Boiler compositions:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - - - -		Free.
The produce of non-reciprocating British Possessions -		Free.
Under the General Tariff - - - - - -		3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -		Free.
Printers' bronze, roller composition, and stamping colours:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - - - -		Free.
The produce of non-reciprocating British Possessions -		3 % *ad valorem.*
Under the General Tariff - - - - - -		3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -		Free.
"Kaffir" ochre:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - - - -		12 % *ad valorem.*
The produce of non-reciprocating British Possessions -		15 % *ad valorem.*
Under the General Tariff - - - - - -		15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -		10 % *ad valorem.*
[Customs decision.]		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAINTS, COLOURS, AND VARNISHES—*continued.*

Tariff Classification and Tariff Rates of Duty.	£ s. d.
Rhodesia—*cont.*	
All other paints, colours, and varnish:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
Nyasaland Protectorate.	
All kinds	10 % *ad valorem.*
Uganda Protectorate.	
All kinds	10 % *ad valorem.*
East Africa Protectorate.	
All kinds	10 % *ad valorem.*
Somaliland Protectorate.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
St. Helena.	
All kinds	Free.
Nigeria.	
All kinds	Free.
Gold Coast.	
If imported into the West of the Volta:	
All kinds	10 % *ad valorem.*
If imported into the East of the Volta:	
Paints	Free.
Varnish	4 % *ad valorem.*
Sierra Leone.	
All kinds	10% *ad valorem.*
Gambia.	
Paints *Per gall.*	0 0 3
Varnish	5 % *ad valorem.*
Dominion of Canada.	
Paints and colours:	
Ultramarine blue, dry or in pulp; whiting; Paris white; gilders' whiting, *blanc fixe*, and satin white	Free.
Dry red lead, orange mineral and zinc white.	
Under the British Preferential Tariff	Free.
" General Tariff	5 % *ad valorem.*
Dry white lead:	
Under the British Preferential Tariff	20 % *ad valorem.*
" General Tariff	30 % *ad valorem.*
White lead ground in oil:	
Under the British Preferential Tariff	30 % *ad valorem.*
" General Tariff	37½ % *ad valorem.*
[*Note.*—Orange mineral, dry white lead, and dry red lead corroded *outside* of Canada from pig lead produced from silver-lead ores mined and smelted *in* Canada, are subject to	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£ s. d.
Note—cont.	
a duty based on the cost of corroding the pig lead only. (Customs Memo., No. 1250B of 1903.)	
The standards for dry white lead and white lead in oil laid down under the Adulteration Act of 1906 as amended by Act No. 4 of 1913, are as follows :—	
Dry white lead.—Basse carbonate of lead prepared by corrosion of metallic lead.	
White lead in oil—Dry white lead ground in pure linseed oil in the proportion of 90 to 92 % of the former to 8 to 10 % of the latter.]	
Paints and colours, ground in spirits :	
Under the British Preferential Tariff - - *Per gall.*	0 5 1·67
„ General Tariff - - - „	
Paris green, dry :	
Under the British Preferential Tariff - - - -	5 % *ad valorem.*
„ General Tariff - - - - -	10 % *ad valorem.*
Putty :	
Under the British Preferential Tariff - - -	17½ % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Gold liquid paint :	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Ochres, ochrey earths, siennas, and umbers :	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
Oxides, fire-proofs, rough stuff, fillers, laundry blueing and other dry colours (including cold-water paints (so-called), dry, not being lead—Appraisers' Bulletin No. 319, dated 13th July 1909) :	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - -	22½ % *ad valorem.*
Liquid fillers, anti-corrosive and antifouling paints ; also other ground and liquid paints (including cold-water paints (so-called), liquid, not being lead—Appraisers' Bulletin No. 319, dated 13th July 1909) :	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
Varnish :—	
Litho. varnish (so-called), and printing ink oil, produced from linseed oil :	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ Intermediate Tariff - - - -	17½ % *ad valorem.*
„ General Tariff - - - - -	17½ % *ad valorem.*
[Appraiser's Bulletin, No. 613, dated 11th February 1913.]	
Spirit varnishes and lacquers :	
Under the British Preferential Tariff - - *Per gall.*	0 5 1·67
„ General Tariff - - - „	
All other varnishes and lacquers, including japans, japan driers, liquid driers, and oil finish :	
Under the British Preferential Tariff - - *Per gall.*	0 0 9·87 and 15 % *ad valorem.*
„ General Tariff - - - - „	0 0 9·87 and 22½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
NEWFOUNDLAND.	
Paris green (dry)	20 % *ad val.* (*a*)
Gold liquid paint and artists' paints and colours	35 % *ad val.* (*a*)
Copper paint, ultramarine, and all other paints and colours; also varnish	30 % *ad val.* (*a*)
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
All kinds:	
Under the British Preferential Tariff	12 % *ad valorem.*
" General Tariff	15 % *ad valorem.*
ST. VINCENT.	
Varnish and enamel paints:	
Under the British Preferential Tariff	10 % *ad valorem.*
" General Tariff	12½ % *ad valorem.*
All other paints:	
Under the British Preferential Tariff	*Per* 100 *lbs.* 0 2 6
" General Tariff	" " 0 3 1½
BARBADOS.	
All kinds:	
Under the British Preferential Tariff	10 % *ad valorem.*
" General Tariff	12½ % *ad valorem.*
GRENADA.	
All kinds:	
Under the British Preferential Tariff	8 % *ad valorem.*
" General Tariff	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER-NEVIS.	
All kinds:	
Under the British Preferential Tariff	8⅘ % *ad valorem.*
" General Tariff	11 % *ad valorem.*
ANTIGUA.	
All kinds:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
" General Tariff	13⅓ % *ad valorem.*
MONTSERRAT.	
Paris green and such other insecticides and fungicides as the Governor-in-Council may from time to time determine	Free.
All other paints, colours, and varnish:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
" General Tariff	13⅓ % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
DOMINICA.		
Chalk and whiting to be used in the manufacture of citrate of lime, provided that a certificate is furnished to the Treasurer stating that such chalk or whiting will be so used		Free.
All other paints, colours, and varnish:		
Under the British Preferential Tariff		10 % *ad valorem.*
„ General Tariff		12½ % *ad valorem.*
TRINIDAD AND TOBAGO.		
Polish and varnish containing spirits:		
Under the British Preferential Tariff	*Per gall.*	0 1 2½
„ General Tariff	„	0 1 6
All other varnish, and all paints and colours:		
Under the British Preferential Tariff		8 % *ad valorem.*
„ General Tariff		10 % *ad valorem.*
BERMUDA.		
All kinds		10 % *ad valorem.*
BRITISH HONDURAS.		
Asbestos paint		Free.
All other paints, colours, and varnish		12½ % *ad valorem.*
BRITISH GUIANA.		
Paints (including colours and pigments):		
Under the British Preferential Tariff	*Per cwt.*	0 2 6(*a*)
„ General Tariff	„	0 3 1½(*a*)
Varnish and polish:		
Not containing spirits:		
Under the British Preferential Tariff	*Per gall.*	0 0 4⅓(*a*)
„ General Tariff	„	0 0 6(*a*)
Containing spirits:		
Under the British Preferenrial Tariff	*Per gall.*	0 2 1(*a*)
„ General Tariff	„	0 2 8½(*a*)
GIBRALTAR.		
All kinds		Free.
MALTA.		
Varnish, containing spirit (if denatured to the satisfaction of the Collector of Customs)	*Per gall.*	0 1 0
All other paints and colours		Free.
CYPRUS.		
Varnish and artists' colours		8 % *ad valorem*
All other paints and colours	*Per 100 okes*	0 4 5⅓
[An oke = 2·8 lbs.]		

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS. (*a*)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

Aniline blue, bisulphate of soda, chloride of magnesium, chloride of zinc, epsom salts, glauber salts, glycerin substitute and soda ash, when imported by the owner of a cotton-weaving mill and shown to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods - (Customs Circular No. IV. of 1896).	Free.
Manures - - - - - -	Free.
Nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide, and mineral superphosphates - - - - - -	Free.
Anti-plague serum - - - - - -	Free.
Copperas, green - - - - -	2½ % *ad valorem.*
Alkali, Indian (sajji-khár); alum; arsenic (China mansil); bicarbonate of soda; sal ammoniac; soda ash; sulphate of copper; and sulphur (brimstone), flour or roll - - - - -	5 % (*b*)
Sulphur (brimstone), rough; acid, sulphuric, and all other chemical products and preparations, including saltpetre, borax, and materials for photography - - - - - -	5 % *ad valorem.*
Spirits used in drugs, medicines, and chemicals - - *Per gall.*	Rs. 7–13
Opium and its alkaloids (*see* General Note below) *Per ser of* 80 *tolas*	Rs. 24. (*c*)
Quinine and other alkaloids of chinchona - - - -	Free.
Asafœtida (hing and coarse hingra), banslochan (bamboo camphor), calumba root, camphor (refined other than in powder) cassia lignea, china root (chobchini), (rough and scraped), cubebs, galangal (China), salep and storax, liquid (rose mellos or salaras) - -	5 % (*b*)
Camphor, in powder - - - - - - -	5 % *ad valorem.*
Aloes (black and Socotra), aloe-wood, atary (Persian), (amalsara), camphor (in powder), cocaine, pellitory (akalkara), peppermint crystals, senna leaves and all other sorts of drugs and medicines -	5 % *ad valorem.*

[The importation of carbide of calcium into Burmah is allowed only at the ports of Rangoon, Akyab, Bassein and Moulmein.]

[*Note.*—The following goods are prohibited to be imported by sea or land, *by means of the post*, and their importation by other means is restricted to cases in which they are imported by persons or their authorised agents, who have been permitted to import them by a Local Government or Administration or by an authorised officer appointed for the purpose:—

(i) Opium and all alkaloids of opium and all intoxicating drugs made from the poppy;

(ii) Ganga, bhang and charas and every intoxicating drink or substance prepared from any part of the hemp plant;

(iii) Coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant, and all drugs, synthetic or other, having a like physiological effect to that of cocaine;

(iv) All preparations and admixtures of any of the above.

Provided that the Collector of Customs shall have power to admit importation by sea or land in exceptional cases, or when he is satisfied that the proportion of the prohibited drug in any article is so small as to be negligible or that other reasons render it impossible for the article to be used as an intoxicant (Customs Notification No. 720–79, dated 4th February 1911). A list of the preparations containing opium and morphia which may be admitted under the above proviso is given in Customs Circular No. 3 of 1913.

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

(*b*) For fixed tariff valuations on which duties are levied, *see* Appendix I.

(*c*) Opium imported by sea into any port of British India from any other port of British India is liable to duty, by section 20 (*b*) of Act No. 8 of 1878, but it is provided by section 7 of Act No. 8 of 1894 that if imported from any British Indian port and protected by certificate of an officer appointed by the Government it is only chargeable with the amount (if any) by which the duty liable thereon exceeds the duty shown by the certificate to have already been paid.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA—*cont.*

In addition to the above Government Regulations, the importation, &c., of morphia, coca, cocaine, and cocaine substitutes into the several Provinces is restricted by various Provincial Laws to licensed druggists and other authorised persons.]

ADEN.

Spirit when used in drugs, medicines, or chemicals in a proportion less than 20 % of proof spirit	5 % *ad valorem.*
Of 20 % and upwards - - - - *Per Imp. gall.*	Rs. 5.
Opium (except for transhipment)	Prohibited.
All other chemicals and drugs	Free.

STRAITS SETTLEMENTS (including LABUAN).

Bhang (except bhang covered by a through bill of lading and landed for transhipment and kept in a bonded warehouse) (Ordinance No. 22 of 1909 (sec. 56).)	Prohibited.
Opium, bhang, morphia, morphine, or cocaine (*by post*) (Regulation No. 1203, dated 10th November 1908.)	Prohibited.
All other chemicals and drugs	Free.

[*Note.*—Under the "Chandu Revenue Ordinance" (No. 21 of 1909 as amended by Ordinance No. 12 of 1914), which operates in the whole Colony (except Labuan and Christmas Island), it is provided that the exclusive right of importing opium and chandu is vested in the Government.

The term "opium" means the spontaneously coagulated juice obtained from the capsules of the *papaver somniferum* which has only been submitted to the necessary manipulations for packing and transport, and includes the leaves or wrappings in which opium balls have been wrapped.

"Chandu" means the product of opium or any preparation in which opium forms an ingredient, obtained by a series of special operations, especially by dissolving, boiling, roasting and fermentation designed to transform it into an extract suitable for consumption and includes chandu dross, but does not include (i) any of the alkaloids or salts of the alkaloids of opium, or (ii) opium or any preparation in which opium forms a part which is used or intended to be used by a chemist as defined by the "Deleterious Drugs Ordinance 1910" only in the preparation of a prescription signed by a registered medical practitioner or by a veterinary surgeon as defined by the "Deleterious Drugs Ordinance 1910" in the exercise of his profession.

In *Labuan*, the Straits Settlements Opium Ordinance (No. 20 of 1906) is in operation in accordance with the provisions of Labuan Ordinance (No. 4 of 1906). No person, except the opium farmer, may import any opium otherwise than in an original unbroken chest without written permission. No person may import chandu except the farmer, who must have a written permission.

In *Christmas Island*, the Straits Settlements Government states that, by an arrangement with the Phosphate Company, chandu is supplied at a fixed rate.

Under the "Deleterious Drugs Ordinance" (No. 27 of 1910), as amended by Ordinance No. 14 of 1913, it is provided that the exclusive right of importing deleterious drugs and syringes into the Straits Settlements is vested in the Principal Civil Medical Officer.

Any licensed practitioner or licensed chemist may, however, deliver to the Principal Civil Medical Officer, for transmission to any person or firm outside the Colony to whom or to which the same may be addressed, a written order to forward to such Officer

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Straits Settlements (including Labuan)—*cont.*	
at the cost of, and for the use of, such licensed practitioner or licensed chemist deleterious drugs as specified in the order. The term "deleterious drugs" includes:— (i) Morphine and all salts of morphine and preparations containing morphine, and any alkaloid or salt of an alkaloid of opium and any solution or preparation thereof, but not including any preparation of opium or any preparation in which opium forms an ingredient, which preparation is used or intended to be used for smoking, chewing, or swallowing, or for external use. (ii) Cocaine or eucaine or any analogue including their salts, solutions, and preparations. (iii) Any admixture containing one or more "deleterious drugs."]	
Ceylon.	
Ganga and bhang or any substance containing ganga or bhang -	Prohibited.
[Under Notification No. 17 of 1913, issued under the Excise Ordinance, No. 8 of 1912, it is provided that the import is prohibited of ganga, bhang, and every preparation and admixture of the same, and every intoxicating drink or substance prepared from any part of the hemp plant (*cannabis sativa* or *indica*), except by persons licensed to sell poisons under the "Poisons Ordinance 1901" and regulations thereunder.]	
Opium (except imported by a public officer specially authorised by the Governor) - - - - - - - -	Prohibited.
[It is provided under Rules dated 1st September 1910, that all imports of opium shall be landed by the Colonial Storekeeper and removed from the Customs premises to the Government Opium Store at the Civil Medical Stores, Maradana, under a police guard. No opium shall leave the Government Opium Store without a signed permit issued by the Superintendent of the Civil Medical Stores. Opium shall be despatched from the Civil Medical Stores in separate packages and not with other drugs or goods, whilst applications for opium by registered medical practitioners or other authorised persons must be made to the Superintendent of the Civil Medical Stores on special forms. The term "opium" is defined in the Opium Ordinance of 1910 to include every kind, class, and character of opium, whether crude, prepared, or refuse, and all narcotic preparations thereof or therefrom, and all morphine or alkaloids of opium and all preparations in which opium or its alkaloids enter as ingredients, together with all opium leaves and wrappings of opium leaves whether such leaves or wrappings are prepared for use or not. The word "opium" does not, however, include certain medicinal preparations and proprietary patent medicines specified in the Opium Ordinance of 1910, or such other medicinal preparations which may be notified in the "Gazette" from time to time.]	
Medicated articles containing more than 42 % of proof spirit (Excise Notification No. 3 of 1912, issued under Excise Ordnance No. 8 of 1912) - - - - - - - - -	Prohibited.
Manures, and ingredients imported solely for the manufacture of manures, and to be certified as such by the importer - -	Free.
Chemicals certified by the Director of Public Instruction to be imported for educational purposes - - - - - - -	Free.
Orchilla weed - - - - - - - - -	Free.
Refuse of saltpetre, to be used as manure only, and to be certified as such by the importer - - - - - -	Free.
All other saltpetre - - - - *Per cwt.*	Rupee 0 50 cts.
Copperas, green - - - - - - -	$2\frac{3}{4}$ % *ad valorem.*

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

CEYLON—*cont.*

All other chemicals and drugs - - - $5\frac{1}{2}$ % *ad valorem.*

[*Note.*—Under Rules, dated 21st July 1905, the importation of *carbide of calcium* which contains impurities liable to generate phosphoretted hydrogen or siliciuretted hydrogen so as to render the gas evolved to ignite spontaneously, is prohibited. Certain regulations are to be observed in the case of vessels entering ports in the Colony with carbide of calcium on board.

Under a Proclamation of 10th November 1908, all *cocaine* arriving in Ceylon consigned to any wholesale dealer shall be delivered at the Customs premises as cocaine and shall only be removed for the Customs or Post Office with a permit in accordance with a prescribed form. The term "cocaine" is held to include all preparations of cocaine and salts of cocaine and their preparations.]

MAURITIUS.

		Rupees.	cents.
Quinine and its simple salts, but not patent drugs containing same -		Free.	
Chinchona and its official preparations, as defined in the British and French Pharmacopœias - - - - - -		Free.	
Brimstone and sulphur, rolls, refined - - -	*Per cwt.*	0	02
The following substances when imported for the purpose of being used as disinfectants in the Colony :			
Bi-chloride of mercury - - - -	*Per ton*		
Carbolic acid - - - - - -	"		
Chloride of lime - - - - -	"		
Izal - - - - - - -	"		
Permanganate of potash - - - -	"		
Sulphuric and hydrochloric acids - - -	"		
Copper sulphate - - - - -	"	0	51
Sanophen (Proc. No. 5 of 1911) - - -	"		
Sulphate of iron - - - - -	"		
Formaline, creoline, lysol, boric acid, and any other substance which may be added by proclamation of the Governor in-Executive Council - - -	*Per ton.*		
The following substances when imported for use in local manufactures:			
Sulphate of lime - - - - -	*Per ton*		
Silicate of soda - - - - -	"		
Caustic soda - - - - - -	"		
Carbonic acid - - - - -	"		
Hydrochloric acid - - - -	"		
Carbonate of ammonia - - - -	"		
Muriate of ammonia - - - -	"		
Sulphuric acid - - - - -	"		
Ether - - - - - -	"		
Chloride of potassium - - - -	"		
Carbonate of potassium - - - -	"	0	51
Caustic potash - - - - -	"		
Phosphoric acid - - - - -	"		
Precipitate phosphate - - - -	"		
Salts of baryta, carbonate of soda, and bloomer (a colouring for sugar) - - - - -	"		
Hydrosulphite powder (also known as "blankit") -	"		
And any other substance which may be added by proclamation of the Governor-in-Executive Council -. -	*Per ton*		
Substances imported by agriculturists, to be used in the destruction of animals, vermin, insects, or any other parasites prejudicial to agriculture - - - - -	*Per ton*		

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY

		Rupees	cents.
MAURITIUS—*cont*			
Sulphate of iron not elsewhere specified	*Per ton*	7	11
Caustic soda " " "	"	10	16
Sulphate of copper " "	"	20	32
Camphor.			
Crude	*Per lb*	0	05
Refined and in powder	"	0	07
Choorah	*Per ton*	10	16
Gandia	*Per lb*	18	14
Gum arabic (not powdered)	*Per cwt*	1	52
" Copal (raw)	"	1	02
Opium			
Crude	*Per lb*	18	14
Refined	"	22	68
[*Note*—Under Ordinance No 9 of 1913 it is provided that the importation of prepared opium shall be prohibited All opium imported must be deposited in a public store and can only be withdrawn therefrom on the written authority of an officer of the Health Department It is further provided, under an amending Ordinance (No 40 of 1913), that the above mentioned Ordinance No 9 of 1913 shall come into operation on a day to be fixed by Proclamation The issue of such Proclamation has not yet been notified to the Board of Trade]			
Tinctures when not prepared according to formulæ of British Pharmacœpia or French Codex	*Per pf gall*	7	59 (*b*)
Spirits, plain or compounded	"	7	59 (*b*)
All other chemicals and drugs		12 % *ad valorem*	
SEYCHELLES			
Sprayers for insecticides, also substances imported by agriculturists to be solely used in the destruction of animals, vermin, insects, or other parasites prejudicial to agriculture		Free.	
Chemicals for *bonâ fide* use of schools when imported through the manager, headmaster or mistress, and not for sale		Free	
The following substances when imported for the purpose of being used in the manufacture of soap			
Caustic soda		Free	
Caustic potash			
Silicates of soda and potash			
Talc			
Colouring matter			
Manures of all sorts		Free.	
Gandia	*Per lb.*	18	15
Opium crude or refined	"	27	22
All other chemicals and drugs		12½ % *ad valorem.*	
HONG KONG			
All kinds		Free.	
[*Note*—It is provided under the "Opium Ordinance, 1914," (No 4 of 1914), that no person shall import raw opium into the Colony, if such importation shall have been notified in the "Gazette" in pursuance of any Resolution of the Legislative Council as being illegal—provided that the above provisions shall not apply to— (1) Opium imported by the Superintendent of Imports and Exports,			

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

(*b*) No allowance for under proof

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

HONG KONG—*cont.*

(2) Opium brought into the Colony on any ship under a bill of lading to some place to which such opium—

(*a*) May by the Laws of such place be lawfully imported, provided that such opium shall not be removed from such ship whilst in the waters of the Colony.

(*b*) May in pursuance of any Resolution of the Legislative Council be lawfully imported and whether or not such importation is accompanied by direct or indirect transhipment in the Colony

The importation of loose opium is prohibited

The Governor General may appoint general warehouses for the warehousing of raw opium, and the Superintendent may, with the approval of the Governor, also grant licenses for the warehousing of such opium in Licensed warehouses

Raw opium shall not be discharged or removed from any ship, except under permit in prescribed form

The exclusive right of preparing opium, or selling prepared opium and of collecting and purchasing opium dross, and dealing in dross opium in the Colony, is invested in the Superintendent of Imports and Exports

No person other than the Superintendent, shall prepare opium within the Colony or import into the Colony any prepared opium

The sale of prepared or dross opium is confined to the Superintendent and to persons licensed by him.

No raw opium, prepared opium, or opium dross may be exported, except under permit, and then only to non prohibition countries

The Ordinance contains various forms which are required to be used in connection with the landing, removal from warehouse, and exportation of opium

"Raw opium" is defined to mean any kind of opium not prepared for smoking, chewing, swallowing, or injecting, and includes the leaves or wrappings in which opium balls have been wrapped.

"Prepared opium" means any preparation of opium or any preparation in which opium forms an ingredient, which preparation is used or intended to be used for smoking, but it does not include dross opium or any of the alkaloids or salts of the alkaloids of opium

The subjecting of opium of any kind to any degree of artificial heat, for any purpose whatever, shall be taken to be the preparing of such opium]

COMMONWEALTH OF AUSTRALIA.

Radio Hypnotic Crystal (Proclamation dated 25th July 1913) - -	Prohibited.
Manure containing calcium cyanamide or any similar poisonous substance, or arsenic or any other irritant poisonous substance in a proportion sufficient to render the manure poisonous if inhaled or if deposited on the mucous membranes or skin of man, unless packed and labelled in a manner prescribed in Proclamation dated 29th November 1910 - - - - - -	Prohibited.
Sequarine - - - - - - - -	Prohibited
(Proclamation, dated 25th October, 1912)	
All other manures - - - - - -	Free.

[For regulations issued under the Commerce Act, 1905, regarding the application of a "trade description" to manure, *see* under the Commonwealth "Introductory Notes" to this Volume.]

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
Metabisulphite of potassium and metabisulphite of sodium, under Departmental Byelaws	Free.
[It is laid down in a Customs By-law, dated 10th December 1908, that the above specified articles may be admitted free of duty provided that the importer enters into a security with the Customs that the goods in question shall be used only for photographic purposes, and that within six months from the date of delivery by the Customs, or such further time as the Collector may allow, proof shall be given to the Collector that the goods have been so used.]	
Tartaric acid, cream of tartar, and citric acid	Free.
Cresylic acid, crude creosote oil and tar oil; carbolic acid	Free.
Carbide of calcium	Free.
Quillaya Bark, for use in the manufacture of textile goods (Supplement No. 13 to the Customs Tariff Guide).	Free.
Acids:	
Acetic acid and extract or essence of vinegar:	
Vinegar, standard, when the product of malt or grain or fruit juice by alcoholic and acetic fermentation, and containing not more than 6 % of absolute acetic acid:	
Under both Tariffs - *Per gall.*	0 0 6
Solutions, extracts, or essences, containing more than 6 %, but not more than 30 %:	
Under both Tariffs - *Per gall.*	0 3 9
For every extra 10 % or part of 10 %:	
Under both Tariffs - *Per gall.*	0 1 3
Acetates for the manufacture of acetic acid:	
Under both Tariffs	15 % *ad valorem.*
Muriatic, nitric, and sulphuric:	
Under both Tariffs	15 % *ad valorem.*
Amylic alcohol and fusel oil:	
(i) Denaturated in accordance with Departmental By-Laws	Free.
(ii) Not denaturated in accordance with Departmental By-Laws:	
Under both Tariffs - *Per gall.*	0 14 0
[By-Law No. 219, dated 6th May 1912, prescribes the following methods for the denaturation of amylic alcohol and fusel oil:	
(1) If for use in the manufacture of paint: By the addition of 2 % wood naphtha and ¼ % pyridine.	
(2) If for use in the manufacture of pyroxylin varnish: By the addition of an equal volume of (i) commercial methyl alcohol, or (ii) wood naphtha, or (iii) purified acetone.	
(3) The methyl alcohol, wood naphtha, or acetone used in denaturating is to be of Australian production, and of a standard approved by the Department.	
(4) The importer to declare on the face of the entry that the denaturated spirit will be used only for the manufacture of paint or varnish.]	
Collodion:	
Under both Tariffs - *Per gall.*	0 3 0
Wood naphtha, methyl alcohol, and acetone:	
Under both Tariffs - *Per gall.*	0 1 0

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

	£	s.	d.
Spirits denaturated, or to be denaturated in accordance with Departmental By-Laws prior to delivery, and being not less than 65 o.p.:			
Under both Tariffs - - - - *Per gall.*	0	1	0
[Under a By-Law dated 9th August 1907, it is prescribed that the denaturation is to be effected in accordance with the conditions and restrictions of the "Spirit Act, 1906," and regulations issued thereunder.]			
Spirituous (*b*) preparations, viz.:			
Essences, fruit ethers, aromas and flavours, fluid extracts, sarsaparilla, tinctures, medicines, infusions, toilet preparations, lime-juice and other fruit juices, and fruit syrups, containing:			
(i) Not more than 25 % of proof spirit:			
Under both Tariffs - - - *Per gall.*	0	3	6
(ii) More than 25 % but not more than 50 % of proof spirit:			
Under both Tariffs - - - *Per gall.*	0	7	0
(iii) More than 50 % but not more than 75 % of proof spirit:			
Under both Tariffs - - - *Per gall.*	0	10	6
(iv) More than 75 % of proof spirit but not over proof:			
Under both Tariffs - - - *Per gall.*	0	14	0
(v) Over proof to be charged as "spirituous liquors":			
Under both Tariffs - - *Per pf. gall.*	0	14	0
Sulphuric ether and other ethers, not elsewhere included:			
(i) Containing 5 % and more of proof spirit - *Per pf. gall.*	0	14	0
(ii) " less than 5 % of proof spirit - -	Free.		
Non-spirituous ethereal fruit essences and artificial fruit essences, ethers, aromas, and flavours:			
Under both Tariffs - - - - -	15 % *ad valorem.*		
Non-spirituous essential oils, not elsewhere included - -	Free.		
Medicines:			
(i) Pharmaceutical preparations; patent and proprietary medicines and other medicinal preparations; chemicals and drugs packed for use in the household, not elsewhere included; medicinal extracts; essences; juices; infusions; solutions; emulsions; confections and syrups; pills; pilules; tabloids; soloids; ovoids; tablets; capsules; cachets; suppositories; pessaries, not elsewhere included; poultices; salves; cerates; ointments; liniments; lotions; pastes and the like; medicinal waters and oils, not elsewhere included; and medicines for animals:			
Under both Tariffs - - - -	15 % *ad val.* (*c*)		
(ii) Spirituous:			
Under both Tariffs - - - -	15 % *ad valorem.*		
[or according to the rates given above for spirituous preparations, whichever rate returns the higher duty.]			

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

(*b*) "Spirituous" means containing more than 2 % per cent. of proof spirit.

(*c*) Medicinal tablets, tabloids, soloids, ovoids, and the like, sugar-coated or not, which are intended to be swallowed whole (*e.g.*, cascara tablets, aspirin tablets), and other medicinal tablets, &c., such as formamint tablets which, although containing sugar and not intended to be swallowed whole, are not "confectionery," and are classifiable under the above heading for "medicines," at 15 % *ad valorem* under both Tariffs. (Supplement No. 16 to the Customs Tariff Guide).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
Opium suitable for smoking - - - - - (Proclamation dated 29th December 1905.)	Prohibited.
Opium for medicinal purposes only, under Departmental By-Laws:	
Under both Tariffs - - - - *Per lb.*	1 10 0
[Opium for medicinal purposes can only be imported in packages of 5 lbs. net weight. (Statutory Rules, No. 346 of 1913.) One lb. of extract of opium shall be deemed to be equal to 2 lbs. of ordinary free opium. (Statutory Rules, No. 63 of 1914.)]	
Opium contained in any medicinal preparation when such preparation would not be liable to higher duty under any other heading:	
Under both Tariffs - - - *Per lb.*	1 10 0
[Under a By-Law dated 9th August 1907, it is prescribed that opium for medicinal purposes may be imported if in accordance with the following conditions: (i) The opium shall not be suitable for smoking. (ii) These By-laws shall apply to opium in any form capable of conversion into smoking opium. (iii) Articles certified to by the Official Analyst as being incapable of conversion into opium suitable for smoking may be delivered without conditions. (iv) Opium shall only be imported by licensed persons. (v) A license to import opium may be granted by the Collector of Customs for a State to any legally qualified medical practitioner or person lawfully carrying on business as a wholesale or manufacturing chemist or druggist or pharmaceutical chemist. (vi) A license to import shall be for a period of one year and may be renewed from time to time for a like period and in accordance with a prescribed form.]	
Voltoids of sal-ammoniac:	
Under both Tariffs - - - - -	15 % *ad valorem*
Ammonia, viz.:	
Muriate and sulphate - - - - - -	Free.
Acetate and carbonate, anhydrous liquid:	
Under both Tariffs - - - - -	15 % *ad valorem.*
Thiosulphates (hyposulphites) and hydrosulphites containing zinc sulphite and formaldehyde - - - -	Free.
Carbonate and bicarbonate of soda - - - -	Free.
Bacteriological products and serum, as prescribed by Departmental By-laws - - - - - - - -	Free.
Carbonic acid gas:	
Under both Tariffs - - - - - *Per lb.*	0 0 2
Sheep washes and cattle and horse washes; insecticides and disinfectants in liquid form in drums containing not less than 5 gallons, and when in other than liquid form, in packages containing not less than 28 lbs.	Free.
Formalin; and all other insecticides and disinfectants, not elsewhere included:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*
Flypapers, chemical and sticky:	
Under both Tariffs - - - - -	10 % *ad valorem.*
Salicylic and boric acids and other food preservatives, not elsewhere included; salicylate of soda; sulphites and bisulphites of potassium; bisulphite of sodium, calcium, and magnesium; and foaming powders and liquids, including malto-peptone yeast food, yeast	

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
food preservatives, yeast nourishment, quillaya bark, saponarias, glycyrrhizin and its compounds :	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Saccharin and all other similar substitutes for sugar and substances capable of conversion into such substitutes for sugar - *Per lb.*	1 10 0
Naphthaline :	
Crude - - - - - - -	Free.
All other kinds - - - - -	25 % *ad valorem.*
Bromide salts ; cyanide of potassium and cyanide of sodium - -	Free.
Powdered magnesium ; sulphite of soda ; nitrate of silver and chloride of gold :	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Fuller's earth in bulk :	
Under both Tariffs - - - - *Per cwt.*	0 1 0
Chemicals and drugs not elsewhere included, other than those packed for use in the household - - - - - -	Free.
Essential oils and fats containing extract of flowers in making perfumes - - - - - - - -	Free.
Soda crystals :	
Under both Tariffs - - - - *Per cwt.*	0 1 0
Petroleum jelly in packages containing not less than 3 cwt. - -	Free.
Perfumery ; perfumed ammonia ; toilet preparations (perfumed or not), non spirituous, and spirituous when the duty payable under "spirituous preparations" shown above is less than that payable under this item ; skin foods ; refined lanoline ; refined glycerine ; and petroleum jelly in packages containing less than 3 cwts. :	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Unrefined glycerine and unrefined lanoline (crude wool fat), camphor, and plasters adhesive and all unmedicated - - - -	Free.

[*Note.*—Under Regulations issued under the Commonwealth "Commerce (Trade Descriptions) Act of 1905" (No. 16 of 1905) provision is made for the application of a "trade description" to medicines or medicinal preparations for internal or external use on importation into the Commonwealth.

If such medicines, &c., contain any of certain specified drugs or poisonous chemical derivatives, the "trade description" is to comply with *additional* requirements. For particulars regarding the application of the "Commerce Act, 1905," to medicines, &c., *see* under the Commonwealth "Introductory Notes" to this Volume.

Certain Regulations have also been issued by the State Governments, under various Acts regarding the sale of drugs in the several States.]

TERRITORY OF PAPUA.	
Opium suitable for smoking (Ordinance No. 34 of 1909, as amended by No. 9 of 1910) - - - - - - - -	Prohibited.
Manures, sulphur, cyanide of potassium and cyanide of sodium -	Free.
Saltpetre, and soda crystals - - - - - *Per ton*	0 10 0
All other chemicals - - - - - - -	5 % *ad valorem.*

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
TERRITORY OF PAPUA—*cont.*	
All other drugs, including all articles of the kind and form used as medicines - - - - - - - -	10 °/₀ *ad valorem.*
[The importation and sale of drugs is regulated by Ordinance No. 42 of 1912. Samples of *imported* drugs may be taken by the Health Officer or other authorised person for purposes of analysis, and if found to be adulterated or impoverished, or mixed with other substances so as to affect its quality, substance, or nature, may be confiscated or delivered to the consignee under such terms and conditions as may be imposed.]	
DOMINION OF NEW ZEALAND. (*b*)	
Drugs, crude, not powdered and unsuited for use as foods or in the manufacture thereof, viz., barks, woods, twigs, leaves, herbs, flowers (except hops), roots, corms, &c., gums, balsams, inspissated juices (except opium), seeds, fruits, fruit rinds, pitch, cantharides, ergot, also powdered pyrethrum flowers or Dalmatian powder, and powdered hellebore in bulk - - - - - -	Free.
Acids:	
Boracic, carbolic, chromic, citric, fluoric, formic, lactic, muriatic, nitric, oleic, oxalic, picric, pyrogallic, salicylic, sulphuric, and tartaric acids - - - - - - -	Free.
Acetic acid:	
Containing not more than 30 °/₀ of acidity - - *Per lb.*	0 0 1½
For every 10 °/₀ of acidity or fraction thereof, additional *Per lb.*	0 0 0½
Cream of tartar, dextrine, not otherwise enumerated; and also concentrated extracts or essences in liquid form, or preserved in fat for the purpose of manufacturing perfumery, when entered to be warehoused in a manufacturing warehouse for the purpose of making perfumery or other articles therein - - - - -	Free.
Sodium hydro-sulphite - - - - - -	Free.
(Minister's Order No. 1085, dated 2nd June 1914.)	
Drugs and Chemicals:	
Carnauba wax; catechu; cochineal, creosote, crude or commercial; crude, distillates of coal tar or wood (in vessels containing 10 gallons or over) for the manufacture of disinfectants in New Zealand; formic aldehyde and solution thereof; fusel oil; gall nuts; crude glycerine; gums (arabic, benzoin, damar, tragacanth, and artificial gum arabic); liquefied gases, and compressed gases; liquorice in blocks of 7 lbs. net and over, or soft liquorice extract in bulk, in tins or other vessels capable of holding 7 lbs. net or over; naphthaline (crude or refined); saffron; strychnine and salts of strychnine; sugar of milk; sulphur; turmeric; alum and alum sulphate; ammonium chloride or sal ammoniac, ammonium sulphate; arsenic and arsenates; borax; calcium carbide, chloride, sulphate, sulphite, and bisulphite; chlorinated lime; carbon bisulphide; copper sulphate or bluestone, oxide of copper; iron sulphates; magnesium sulphite and bisulphite; manganese oxides; phosphorus; potash; pearlash; potash, caustic, chlorate, cyanide, nitrate (or saltpetre), permanganate, prussiates, sulphite, and bisulphite; metallic potassium; salts of thorium, zirconium or other rare metals and solutions thereof, including mixtures of same, suited for making incandescent mantles; silver nitrate in crystals; acetate, crude; soda ash; soda arseniate; anhydrous carbonate; caustic; cyanide; bisulphite; hyposulphite; silicate; sulphate; sulphide; sulphite; nitrate; and permanganate; metallic sodium; sodium peroxide; and zinc chloride - - - - -	Free.

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

(*b*) The tariff provides that any of the above chemicals, which are free of duty, when mixed with each other, or with chemicals or other substances not enumerated shall, if not provided for elsewhere, be charged for duty as "chemicals not otherwise enumerated."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.* (*b*)	£	s.	d.
Soda crystals :			
If the produce of some part of the British Dominions - *Per cwt.*	0	2	0
Otherwise - - - - - - - „	0	2	4⅘
Disinfectants : essential oils (except eucalyptus) ; cod liver oil ; oil of rhodeum ; insecticides for agricultural use; washes; manures; sheep dip; sheep, horse, and cattle drenches; sheep licks; and scrub exterminators - - - - - - - -	Free.		
Essences, flavouring, containing more than 33 °/₀ of proof spirit *Per liq. gall.*	0	16	0
Extractum papaveris (an extract of poppy capsules prepared according to the British Pharmacopœia of 1885) - - *Per lb.* (Governor's Order No. 206, dated 15th February 1913).	0	4	0
Opium for smoking, and opium, or any article or preparation containing opium, for the importation of which a permit is required under the "Opium Act, 1908," and which is imported otherwise than in pursuance of such permit - - - - - - (Customs Act No. 63 of 1913.)	Prohibited.		
Opium when entered to be warehoused in a manufacturing warehouse, for the purpose of making therein approved medicinal preparations	Free.		
Other opium - - - - - - - *Per lb.*	2	0	0

[In accordance with regulations, dated 25th July, 1911, issued under the Opium Act of 1908, the following articles (though not suitable for smoking, may yet be made suitable for smoking) are allowed to be imported by persons holding a permit issued by the Minister of Customs :—

(i) Opium, crude.
(ii) Opium, in powder.
(iii) Opium, solid extract of.
(iv) Opium, in mixture with other substances (if such mixture may be made suitable for smoking).
(v) Opium, liquid extract of.
(vi) Opium, tincture of.
(vii) Opium, sedative liquor of.
(viii) Opium, wine of.
(ix) Sydenham's laudanum.
(x) Solutions or liquids containing opium, or moist or semi-liquid preparations containing opium, and which are in a form which may be made suitable for smoking.]

Baking powder, yeast preparations, and other ferments, also yeast foods :	
If the produce of some part of the British Dominions - -	20 °/₀ *ad valorem.*
Otherwise - - - - - - - -	30 °/₀ *ad valorem.*
Bichromate of potash in tabloid or tablet form :	
If the produce of some part of the British Dominions - -	20 °/₀ *ad valorem.*
Otherwise - - - - - - - - -	30 °/₀ *ad valorem.*
(Minister's Orders Nos. 920 and 928, dated 10th January and 6th June 1910, respectively.)	
Essences, flavouring, not otherwise enumerated :	
If the produce of some part of the British Dominions - -	20 °/₀ *ad valorem.*
Otherwise - - - - - - - - -	30 °/₀ *ad valorem.*
Eucalyptus oil in bulk or bottle - - - - -	20 °/₀ *ad valorem.*

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparatons.

(*b*) The tariff provides that any of the above chemicals, which are free of duty, when mixed with each other, or with chemicals or other substances "not enumerated" shall, if not provided for elsewhere, be charged for duty as "chemicals not otherwise enumerated"

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.* (*b*)	£ s. d.
Glycerine refined:	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - - - - -	30 % *ad valorem.*
Spirits, methylated to the satisfaction of the Minister of Customs:	
If the produce of some part of the British Dominions - *Per liq. gall.*	0 1 0
Otherwise - - - - - - - -	0 1 2⅔
Spirits, cleared from warehouse, methylated under prescribed conditions *Per liq. gall.* (*c*)	0 0 6
Medicinal preparations (excepting medicated wines or wines mixed with food):	
Containing 50 % of proof spirit or less:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - -	30 % *ad valorem.*
Containing more than 50 % of proof spirit - - *Per lb.*	0 1 0
Saccharin, in the form of tablets, pilules, granules, or cachets, each containing not more than ½ grain of saccharin in combination with at least 10 % of alkali:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
Saccharin not otherwise enumerated, including substances of a like nature or use - - - - - - *Per oz.*	0 1 6
Medicinal preparations, drugs and druggists' sundries, and apothecaries' wares not otherwise enumerated; also aerated water makers' and cordial manufacturers' and brewers' drugs, chemicals and other sundries not otherwise enumerated:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - -	30 % *ad valorem.*
All other chemicals and chemical preparations, including photographic chemicals, not otherwise enumerated; also anti-incrustation, boiler, and other compounds:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - -	30 % *ad valorem.*

[*Note.*—The sale of drugs is regulated by the Sale of Food and Drugs Act, 1908 (No. 167 of 1908). Under this Act it is provided that every person commits an offence who sells any adulterated drug without informing the purchaser at the time of sale of the nature of the adulteration, unless the package in which it is sold has conspicuously printed thereon a "true description" of the composition of such drug.

"Drug" means any substance or mixture of substances used by man as a medicine, whether internally or externally, and includes anæsthetics.

Under Regulations issued on 3rd November, 1904, under the "Public Health Act, 1900," it is required that all patent medicines imported into or sold or offered for sale in the Dominion, shall have the contents, with their exact proportions, legibly set out in English upon a label fixed on the bottle, &c.]

FIJI.

Manures; pyrethrum roseum; and vaccine lymph and other antitoxins - - - - - - - -	Free.

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

(*b*) The tariff provides that any chemicals, which are free of duty, when mixed with each other or with chemicals or other substances not enumerated shall, if not provided for elsewhere, be charged for duty as "chemicals not otherwise enumerated."

(*c*) Not including the added naphtha or other methylating material.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
FIJI—*cont.*				
Ingredients for making explosives	*Per lb.*	0	0	6
Soda crystals	*Per ton*	1	0	0
Methylated spirit	*Per gallon*	0	2	0
Spirituous compounds, not otherwise enumerated	*Per liq. gall.*	0	15	0
Baking powder	$12\frac{1}{2}$ % *ad valorem.*			
Calcium carbide	$12\frac{1}{2}$ % *ad valorem.*			
Morphia	$12\frac{1}{2}$ % *ad valorem.*			
Opium, medical and other preparations contained or derived from opium, unless dutiable at a higher rate of duty under the heading of "drugs" or "spirits"	*Per lb. of opium contained*	1	0	0
Opium, tincture of opium, and laudanum	*Per lb.*	1	0	0
Sulphur	$12\frac{1}{2}$ % *ad valorem.*			
Drugs and medicinal substances, including patent and proprietary medicines, unless prohibited by order of the Governor, containing not more than 8·7625 % of proof spirit; chemicals and drysalteries (except those otherwise enumerated); and tinctures of the British Pharmacopœia, except those containing opium	$12\frac{1}{2}$ % *ad valorem.*			

[*Note.*—The importation is prohibited of opium or any preparation containing opium or morphia unless in ships of 200 tons register at least, and in whole and complete packages, each containing not less than 30 lbs net weight, and not containing any other goods (unless in the form of chemists' drugs), and unless into such ports as are approved by the Governor for the importation and warehousing of opium, and unless duly reported. [Ordinance No. 7 of 1881, as amended by No. 1 of 1895.

The importation is prohibited, except with the written consent of the Principal Medical Officer, of any Indian hemp or any product or preparation therefrom, including ganja, bhang, charas, or any article capable, in the opinion of the Principal Medical Officer of the Colony, of being used as a substitute therefor. (Ordinance No. 10 of 1905 Revised Statutes).]

FALKLAND ISLANDS.	
Methylic alcohol in its crude state and not fit for use as a potable spirit, or for admixture with a potable spirit	Free.
All other chemicals and drugs	Free.

[*Note.*—Under the Opium Ordinance, 1913 (No. 3 of 1913), which is to come into force on a date to be fixed by Proclamation, the importation of prepared opium shall be prohibited. All opium imported into the Colony must be deposited at the cost, risk and peril of the persons importing the same in such store as shall be appointed by the Governor for that purpose, and shall not be delivered or withdrawn therefrom, except on the written authority of the Colonial Surgeon or other authorised Medical Officer, and then only to registered medical practitioners, dentists and licensed druggists.

The term "prepared opium" is held to mean the product of raw opium, obtained by a series of special operations by dissolving, boiling, roasting and fermentations designed to transform it into an extract suitable for consumption, and includes dross and all other residues remaining when opium has been smoked

The term "opium" shall be taken to include raw opium, medicinal opium, morphine, heroine, cocaine and similar drugs.]

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
UNION OF SOUTH AFRICA.			
Dyes for manufacturing purposes; and tanning substances for leather (including alum); nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilizers, in bulk; borax; boracic acid; bromine; glycerine, crude, in bulk; litharge; manganese dioxide; quicksilver; artificial manures and fertilisers; sulphur, in bulk; chloride of platinum; radium; sulphurous anhydride; vaccine virus; toxin and serum; and rennet - - - - -	Free.		
Acetic and pyroligneous acids and extracts, essences of vinegar, of any strength not exceeding the strength of proof:			
(i) In bottles or other vessels of a capacity of not more than one imp. quart:			
Under the British Preferential Tariff - - *Per gall.*	0	1	6
„ General Tariff - - - „	0	1	7
(ii) In larger vessels			
Under the British Preferential Tariff - - *Per gall.*	0	1	0
„ General Tariff - - - „	0	1	1
And in addition, in either case, for each degree of strength in excess of the strength of proof:			
Under the British Preferential Tariff - - *Per degree*	0	0	4
„ General Tariff - - - „	0	0	5
[*Note.*—Proof will be held to equal 6 % of absolute acid and shall be determined in the manner prescribed by the Customs Authorities.]			
Medicinal preparations, not elsewhere enumerated (other than pills imported in packages not for direct sale retail to the public), when prepared by any secret or occult art and recommended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies:			
Under the British Preferential Tariff - - - -	22 % *ad valorem.*		
„ General Tariff - - - - - -	25 % *ad valorem.*		
Pills, imported in packages not for direct sale retail to the public *Per lb.*	1	0	0
Medicinal and toilet preparations and essences (liquid) and syrups and tinctures containing over 3 % of proof spirit - *Per Imp gall.*	1	2	0 or 25 % *ad valorem* whichever is greater.
[Such spirits, if and when overproof, shall be specially entered and strength overproof declared, and the duty on the mixture shall then be leviable at 21s. per Imp. gall, or 25 % *ad val.*, whichever duty is the greater.]			
Saccharine and derivatives of orthotoluene sulphamide, dulcin, and derivatives of phenylcarbamide, and other sweetening substances *Per lb.*	1	0	0
Oils, essential or perfumed, including eucalyptus:			
Under the British Preferential Tariff - - - -	22 % *ad valorem.*		
„ General Tariff - - - - - -	25 % *ad valorem.*		
Toilet preparations not elsewhere enumerated:			
Under the British Preferential Tariff - - - -	22 % *ad valorem.*		
„ General Tariff - - - - - -	25 % *ad valorem.*		
Ammonia, carbonate of (in bulk); ammonium (anhydrous, carbonate, chloride (sal-ammoniac) and nitrate), in bulk; barytes and pumice, in bulk; calcium (carbonate, caustic, chloride, chlorate, and bisulphite) in bulk; carbonic acid gas; collodion cotton, glycerine other than crude, and kieselguhr, in bulk for manufacturing purposes; cyanide of potassium and of sodium; sulpho-cyanide of			

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

potassium, sodium and calcium; disinfectants in bulk, provided they are of a standard approved by the Commissioner of Customs (*b*); gypsum (sulphate of lime or plaster of Paris), in bulk; acetate of lead; magnesium sulphate, in bulk; potassium and sodium (carbonate, bicarbonate, caustic and silicate, chlorate, bichromate, permanganate, red and yellow prussiate of), in bulk; sheep-dip, sheep-dipping powders and materials suitable only for dip; substances for the prevention or the destruction of pests or diseases in stock, plants or trees, sulphate of copper, arsenic and arsenious acid, and arsenate of soda.

Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	3 % *ad valorem.*

All other chemicals and drugs:

Under the British Preferential Tariff - - - -	12 % *ad valorem.*
„ General Tariff - - - -	15 % *ad valorem.*

[*Note.*—Under Proclamation No. 167 of 1913, issued under the Customs Management Act, 1913, no person (other than a person registered under the Union Laws as a medical practitioner, dentist, or chemist and druggist, and in actual practice) shall import into the Union any *opium* or *extract of opium*, and no such excepted person shall import any such substance unless thereto authorised by a permit stating the quantity which may be imported, and signed by the Secretary for the Interior or an officer duly authorised by him; and such permit shall be in prescribed form and shall be produced to the proper Officer of Customs either before or at the time of importation.

In the *Transvaal Province* the permit shall not be granted to any person other than a person registered under the Medical, Dental, and Pharmacy Ordinance, 1904, as a chemist and druggist.

The sale and importation of *fertilisers, farm foods, and pest remedies* in the *Cape of Good Hope* are regulated in accordance with certain regulations issued under the provisions of Act No. 2[illegible] of 1907 (Proclamations No. 178 of 1910 as amended by No. 235 of 1913).

Under Proclamation No. 242 of 1911 it is provided that no fertiliser shall be imported into or sold in the Province of the Cape of Good Hope under the name or description of basic slag, Thomas' phosphate, or Thomas' slag, unless such fertiliser shall contain at least 12 % of phosphoric oxide soluble in citric acid, tested in accordance with prescribed regulations.

It is further provided under Proclamation No. 65 of 1912 that no fertiliser may be imported into or sold in the Province of the

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

(*b*) The term "disinfectant," in the case of *liquid* disinfectants, includes any article or substance intended chiefly for a germicide, and which is found to be of a strength not less than that of pure carbolic acid when tested with living Bacillus Typhosus according to the Rideal-Walker method of standardisation. In the case of a disinfectant *powder* it includes any powder intended chiefly as a germicide which is found to be of a strength of not less than of carbolic powder, containing at least 15 per cent. of pure carbolic acid, and chloride of lime, or chlorinated lime possessing not less than 30 per cent of available chlorine.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

		£ s. d.
Note—cont.		
Cape of Good Hope under the name of "sulphate of potash" or "muriate of potash," unless such fertiliser shall contain at least 48% and 44% of potash respectively.]		
[For further details, *see under* "Manures."].		

RHODESIA.

Dye stuffs for leather; nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilizers, in bulk; borax boracic acid; bromine; litharge; manganese dioxide; quicksilver; artificial manures and fertilisers; sulphur, in bulk; alum; chloride of platinum; sulphurous anhydride; vaccine virus; toxin and serum; and rennet		Free.
Acetic and pyroligneous acid of any strength, not exceeding the strength of proof:		
(i) In bottles or other vessels of a capacity of not more than one Imperial quart:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - -	*Per gall.*	0 1 0
The produce of non-reciprocating British Possessions - -	*Per gall.*	0 1 0
Under the General Tariff - -	*Per gall.*	0 1 1
Imported into the Congo Basin of Northern Rhodesia	*Per gall.*	0 1 0 or if less 10 % *ad val.*
(ii) In larger vessels or in bulk:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per gall.*	0 0 6
The produce of non-reciprocating British Possessions - - -	*Per gall.*	0 0 6
Under the General Tariff- - -	*Per gall.*	0 0 7
Imported into the Congo Basin of Northern Rhodesia	*Per gall.*	0 0 6 or if less 10 % *ad val.*
And in addition, in either case, for each degree of strength in excess of strength of proof:		
Imported into Southern Rhodesia and Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions -	*Per degree.*	0 0 3
The produce of non-reciprocating British Possessions - - - -	*Per degree.*	0 0 3
Under the General Tariff - - -	*Per degree.*	0 0 4
Imported into the Congo Basin of Northern Rhodesia -		No higher than 10 % *ad val.*
[The maximum rate on British acetic acid is 3*s. per gallon.* Proof will be held to be equal to 6 % of absolute acid, and shall be determined in the manner prescribed by the Customs.]		

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

	£ s. d.
Medicinal preparations, not elsewhere enumerated (other than pills imported in packages not for direct sale retail to the public), when prepared by any secret or occult art and recommended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	20 % *ad val.*
The produce of non-reciprocating British Possessions -	
Under the General Tariff - - - - -	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
Pills, imported in packages, not for direct sale retail to the public:	
If a patent or proprietary medicine:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	20 % *ad val.*
The produce of non-reciprocating British Possessions -	
Under the General Tariff - - - - *Per lb.*	1 0 0
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
Otherwise:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad val.*
The produce of non-reciprocating British Possessions -	
Under the General Tariff - - - - *Per lb.*	1 0 0
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
[A Customs decision is given in the Southern Rhodesia Customs Handbook to the effect that "when pills, etc., are imported in bottles containing not more than 100, they will not ordinarily be taken to fall under this item, provided they are in the packages, duly labelled, in which they are usually sold to the public over the counter without alteration or diminution of their contents."]	
Medicinal and toilet preparations and essences (liquid) and syrups, and tinctures containing over 3 % of proof spirit:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions -	*Per Imp gall.* 0 15 0
The produce of non-reciprocating British Possessions - - - -	
Under the General Tariff - - - *Per. Imp. gall.*	1 0 0
Imported into the Congo Basin of Northern Rhodesia *Per Imp. gall.*	0 15 0

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
RHODESIA—*cont.*	
Saccharine and other sweetening substances in concentrated form:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	20 % *ad val.*
The produce of non-reciprocating British Possessions -	20 % *ad val.*
Under the General Tariff - - - - *Per lb.*	1 0 0
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
Oils, essential or perfumed, including eucalyptus; also toilet preparations, not elsewhere enumerated:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	20 % *ad val.*
The produce of non-reciprocating British Possessions -	20 % *ad val.*
Under the General Tariff - - - - -	25 % *ad valorem*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
Ammonium; anhydrous, chloride (sal-ammoniac) and nitrate, in bulk; barytes and pumice, in bulk; calcium (carbonate, caustic, chloride, chlorate, and bisulphite) in bulk; carbonic acid gas; collodion cotton and glycerine and Kieselguhr, in bulk for manufacturing purposes; cyanide of potassium and of sodium; sulphocyanide of potassium, sodium and calcium; gypsum (sulphate of lime or plaster of Paris), in bulk; acetate of lead; magnesium sulphate, in bulk; potassium and sodium (chlorate, bichromate, red and yellow prussiate of) in bulk:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Ammonia (carbonate of) in bulk; disinfectants in bulk, provided that they are of a standard approved by the Administrator in Council (Southern Rhodesia) or the High Commissioner (Northern Rhodesia) (*b*); potassium and sodium (carbonate, bicarbonate, caustic, silicate and permanganate) in bulk; sheep dip, sheep dipping powders and materials suitable only for dip; substances for destroying pests or diseases in stock, plants or trees; sulphate of copper, arsenic and arsenious acid, and arsenate of soda:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

(*b*) The standards for disinfectants are similar to those approved for the Union of South Africa, *see note* (*b*), p. 297.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

Sodium chloride:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	12 % *ad valorem.*
The produce of non-reciprocating British Possessions	15 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia (Customs decision.)	10 % *ad valorem.*
All other chemicals and drugs:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad val.*
The produce of non-reciprocating British Possessions	9 % *ad val.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*

[*Note.*—The importation of opium, except for medicinal purposes, is prohibited. No persons, except a registered medical practitioner, dentist, or chemist and druggist may import any gum opium, extract of opium, poppies, or preparations of poppies; and no such excepted person may import any such substance without a permit stating the quantity to be imported, signed by the Secretary to the Administration which permit shall expire one month after the date thereof.

In accordance with the provisions of Article XVI. of the Customs Union Convention of 1906, as subsequently amended, any Colony or Territory which formed part of the Customs Union may impose a customs duty not exceeding any duty of excise which is levied on *patent medicines* and *sulphuric acid* manufactured within those Colonies, &c., from imported ingredients for other than the manufacture of explosives. Where an excise duty is levied, the articles may be removed under bond from one Colony or Territory which formed part of the Union to another.]

NYASALAND PROTECTORATE.

Manures and insecticides	Free.
Disinfectants	Free.
Preparations containing alcohol so mixed with wood naphtha or methylic alcohol as to make them totally unfit for use as a potable spirit	10 % *ad valorem.*
All other chemicals and drugs	10 % *ad valorem.*

Note.—Under the "Sale of Drugs and Poisons Ordinance No. 20 of 1912" it is provided that no person shall *sell* any poisons or drugs without being duly licensed. The following articles may not be sold without the written authority of a medical practitioner, or in quantities in excess of the amount so authorized, except in cases of emergency when the District Resident may, should no

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NYASALAND PROTECTORATE—*cont.*

Note.—cont.

medical practitioner be available, authorize such sale and in such quantities as he may deem necessary:—

(i) Cannabis indica and its preparations (bhang, ganja, charas (chamba)).
(ii) Chloral hydrate.
(iii) Cocaine, and all preparations containing it.
(iv) Morphine, and preparations of
(v) Opium, and all preparations of opium.]

UGANDA PROTECTORATE.

Sheep and cattle medicines, whether for internal or external application, including powder and other preparations for the composition of sheep and cattle dip and licks; also manures and insecticides -	Free.
All other chemicals - - - - -	10 % *ad valorem.*
Drugs and medicines imported for *bona fide* medical purposes -	10 % *ad valorem.*

[*Note.*—It is provided under Ordinance No. 4 of 1914 that no person (other than a medical practitioner or a druggist) shall import any opiate into the Protectorate, and no medical practitioner or druggist shall import any opiate unless authorised by a permit stating the quantity which may be imported, and signed by the Principal Medical Officer; and such permit shall be in the form and shall contain such conditions as may be prescribed by rules made under the Ordinance.

Any Customs officer may detain any such substance imported into the Protectorate until a permit has been produced in respect thereof.

No permit shall be granted authorising the importation of prepared opium.

No person may produce, manufacture or export any opiate, except under licence.

The term "opiate" is defined to mean opium, bhang, morphine, cocaine, and heroine, and any other product or preparation which the Governor may, from time to time, by notice in the "Official Gazette" declare to be included in the said term.]

EAST AFRICA PROTECTORATE.

Sheep and cattle medicines, whether for internal or external application, including powder and other preparations for the composition of sheep and cattle dip and licks; also manures and insecticides -	Free.
All other chemicals - - - - -	10 % *ad valorem.*
Drugs and medicines imported for *bona fide* medical purposes -	10 % *ad valorem.*

[*Note.*—It is provided under Ordinance No. 14 of 1913 that no person (other than a druggist or a medical practitioner) shall import any opiate into the Protectorate, and no druggist or medical practitioner shall import any opiate, unless authorised by a permit stating the quantity which may be imported and signed by the Principal Medical Officer. Such permit must be in the form and contain such conditions as may be prescribed by Rules.

Any Customs Officer may detain any such substance imported into the Protectorate until a permit has been produced in respect thereof.

No permit shall be granted authorising the importation of prepared opium.

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

Tariff Classification and Tariff Rates of Duty.	£	s.	d.
East Africa Protectorate—*cont.*			
Note.—cont.			
No person may produce, manufacture, or export any opiate, except under licence.			
The term "opiate" is defined in the Ordinance to mean opium, bhang, morphine, cocaine and heroine, and any other product or preparation which the Government may, from time to time, by notice in the "Gazette," declare to be included in the said term.			
A list of the various drugs and preparations affected by the "Opium Ordinance" is given under a Government Notice, No. 50 of 1914.]			
Somaliland Protectorate.			
Disinfectants - - - - - - - - -	Free.		
[Any case of dispute as to whether any substance is or is not a "disinfectant" must be referred to His Majesty's Commissioner, whose decision in the matter must be accepted as final.]			
All other chemicals and drugs:			
If imported into Zeyla - - - - - -	5 % *ad valorem.*		
" " other Protectorate ports - - -	7 % *ad valorem.*		
[*Note.*—The importation or sale of "poisons," unless by persons holding a licence issued by the Commissioner, or other authorised official, is prohibited.			
The word "poisons" is scheduled to include:—			
Arsenic and its preparations, Morphia and its preparations, Cyanide of potassium and all metallic cyanides, Opium and its preparations, Nux vomica, Strychnine, Prussic acid, Corrosive sublimate, Calabar bean, Oxalic acid, Coculus indicus, Tartar emetic, Datura, Aconite, Ergot, Belladonna, Henbane, Chloroform, St. Ignatius' bean, Cocaine, Cantharides,			
and any other article which may be included by the Commissioner. (Poisons Ordinance No. 1 of 1909).]			
St. Helena.			
All kinds - - - - - - - - -	Free.		
[*Note.*—Under the "Opium Ordinance" (No. 5 of 1913), which is to come into operation on a date to be fixed by Proclamation, the importation of opium shall be prohibited, except by licence of the Governor.]			
Nigeria.			
Opium (raw and prepared) - - - - -	Prohibited.		
Kola nuts - - - - - - - *Per* 100 *lbs.*	0	10	0
Natron (potash) all alkalies and alkaline earths:—			
Imported into Northern Nigeria:—			
From Southern Nigeria - - - - *Per cwt.*	0	1	0
" elsewhere - - - - - - "	0	2	0
Medicated spirits or strong waters, not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralles' hydrometer:—			
If imported into Northern Nigeria - - *Per gall.* (*b*)	0	5	0
" " Southern " - - " (*c*)	0	6	3

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations

(*b*) Not exceeding a strength of 50°, with an additional duty of $2\frac{1}{2}d.$ per Imp. gall. for every degree or part of a degree above 50°, and a reduction of duty of $1\frac{1}{4}d.$ per Imp. gall. for every degree below 50°; provided that the duty shall not be less than 4*s.* per gall.

(*c*) Not exceeding a strength of 50°, with an additional duty of $2\frac{1}{2}d.$ per Imp gall. for every degree or part of a degree above 50°, and a reduction of duty of $1\frac{1}{2}d.$ per Imp. gall. for every degree below 50°; provided that the duty shall not be less than 5*s.* per gall.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
NIGERIA—*cont.*	
Medicated spirits or strong waters, and any liquid compound or any other compound capable of being liquefied containing spirits, being sweetened or mixed with any other article so that the degree of strength cannot be ascertained by Tralles' hydrometer. *Per Imp. gall.*	0 10 0
All other chemicals and drugs - - - - - -	Free.
[*Note.*—Under the "Opium Ordinance No. 4 of 1913," which is to come into operation on a date to be fixed by Proclamation, the importation into the Colony and Protectorate of Southern Nigeria of any prepared opium, and also of any opium, except by sea, shall be prohibited.	
All opium imported into the Colony or Protectorate must be deposited at the cost, risk, and peril of the person importing the same in an appointed Store, and may not be withdrawn therefrom except on the written authority of the Principal Medical Officer or other authorised Medical Officer and then only by registered medical practitioners, dentists and licensed druggists.	
"Prepared opium" is held to mean the product of raw opium, obtained by a series of special operations, by dissolving, boiling, roasting, and fermentation, and designed to transform it into an extract suitable for consumption; and includes dross and other residues remaining when opium has been smoked.	
The term "Opium," when used without any qualifying epithet, shall be taken to include raw opium, medicinal opium, morphine, heroine, cocaine, and similar drugs.	
Similar regulations were enacted by Proclamation No. 7 of 1913 respecting opium imported into Northern Nigeria.]	
GOLD COAST.	
If imported into the West of the Volta:	
Cyanide, borax, and manures - - - -	Free.
All other chemicals and drugs - - - - -	10 % *ad valorem.*
If imported into the East of the Volta:	
Manures - - - - - -	Free.
All other chemicals and drugs - - - - -	Free.
[*Note.*—Under the Opium Ordinances No. 1 of 1913 and 2 of 1914, which are to come into operation on a date to be fixed by Proclamation, it is provided that the importation of prepared opium, and also of any opium, except by sea, shall be prohibited.	
All opium imported into the Colony must be deposited at the cost, risk and peril of the person importing the same in an appointed Store and may not be withdrawn therefrom except on the written authority of the Principal Medical Officer or other authorised Medical Officer, and then only by medical practitioners, dentists, duly qualified veterinary surgeons, and licensed druggists. The definitions for "prepared opium" and "opium" are the same as stated above for "Nigeria."]	
SIERRA LEONE.	
Medicines and drugs by letterpost - - - -	Prohibited.
Crude carbolic; commercial izal powder; commercial carbolic powder; sanitas and other disinfectants; permanganate of potash; and quinine	Free.
Spirits or strong waters, such as naphtha in its crude state, methylated spirits and perfumed waters which are totally unfit for use as a potable spirit; and also *bonâ fide* drugs and medicines containing spirits when admitted as drugs or medicines by the Collector of Customs - - - - - -	10 % *ad valorem.*
All other chemicals and drugs - - - - -	10 % *ad valorem.*
[*Note.*—The importation of opium into Sierra Leone is regulated by Ordinance No. 4 of 1913, the provisions of which are similar to those stated above for "Nigeria."]	

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
GAMBIA.	
Gum copal and gum arabic—when of African produce	Free.
Manures	Free.
Kola nuts *per lb.*	0 0 3
All other chemicals, and drugs	5 % *ad valorem.*
Note—The importation of opium into Gambia is regulated by Ordinance No. 15 of 1913—the provisions of which are similar to those stated for "Nigeria" on the previous page.	
DOMINION OF CANADA.	
Per-oxide of barium, non-alcoholic, for use in the manufacture of per-oxide of hydrogen, when imported by manufacturers of per-oxide of hydrogen; also binitrotoluol, trinitrotoluol, and perchlorate of ammonia when imported by manufacturers of explosives for use exclusively in the manufacture of such articles in their own factories	Free.
[Customs Memo., No. 1684 B, dated 14th June 1912.]	
Nitrate of thorium and nitrate of cerium for use in the manufacture of incandescent gas mantles when imported by manufacturers of such mantles or of stockings for such mantles (Customs Memo. No. 1591B, dated 7th June 1910)	Free.
Nitrate compounds adapted for use in the manufacture of explosives	Free.
Rennet, raw and prepared	Free.
Non-edible seeds, beans, nuts, berries, plants, weeds, barks, and woods, in a crude state or chipped or ground, and extracts and preparations thereof, and chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning; turmeric, nutgalls and extracts thereof; indigo, indigo paste and extracts; aniline and coal tar dyes soluble in water, in bulk or packages of not less than 1 lb. weight; aniline oil, crude; aniline salts, alizarine and artificial alizarine; annatto, liquid or solid; iron liquor, being a solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminium prepared from pyroligneous acid and adapted for dyeing and calico printing	Free.
Drugs, such as barks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums and gum resins; herbs, leaves, nuts, fruit and stem seeds—which are not edible, and which are in a crude state and not advanced in value by refining or grinding or any other process of manufacture, not otherwise provided for	Free.
Roots, medicinal, viz.:—Alkanet, crude, crushed or ground; aconite, calumba, folia digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris root, liquorice, sarsaparilla, squills, taraxacum, rhubarb and valerian, unground	Free.
Cassava root, unground	Free.
Dragon's blood; fuller's earth, in bulk only, not prepared for toilet or other purposes; litmus and all lichens, prepared or not prepared; musk in pods or in grain; vaccine and ivory vaccine points; quassia juice, bacteriological products or serum for subcutaneous injection; saffron, saffron cake, safflower, and extracts of; quinine, salts of; cochineal; ferment cultures to be used in butter-making	Free.
Crude bromides for the production of bromine	Free.
(Memo. No. 1446 B, dated 27th November 1907.)	
Quicksilver; also radium	Free.
Boracic acid and borax in packages of not less than 25 lbs. weight; hydro-fluosilicic acid; oxalic acid; tannic acid; ammonia, sulphate of; sal ammoniac and nitrate of ammonia; cyanide of potassium, cyanide of sodium and cyanogen bromide, for reducing metals in	

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
DOMINION OF CANADA—*cont.*		
mining operations; antimony salts, viz.:—tartar emetic, chlorine and lactate (antimonine); arsenous oxide; oxide of cobalt; oxide of tin; bichloride of tin; tin crystals; oxide of copper; precipitate of copper, crude; sulphate of copper (blue vitriol); verdigris or subacetate of copper, dry; sulphate of iron (copperas), sulphate of zinc; chloride of zinc; sulphur and brimstone, crude or in roll or flour; cream of tartar, in crystals or argols; tartaric acid crystals; iodine, crude; bromine; phosphorus; sulphide of arsenic; carbon bisulphide - - - - - - -		Free.
Chloride of lime and hypochlorite of lime:		
When in packages of not less than 25 lbs. weight each:		
Under the British Preferential Tariff - -	*Per* 100 *lbs.*	0 0 4.93
„ General Tariff - - -	„	0 0 7·40
When in packages of less than 25 lbs. weight each:		
Under the British Preferential Tariff - - - -		17½ % *ad valorem.*
„ General Tariff - - - -		25 % *ad valorem.*
Acids:		
Acetic and pyroligneous acids, crude, of any strength not exceeding 30 %:		
Under the British Preferential Tariff - - -		15 % *ad valorem.*
„ General Tariff - - - -		25 % *ad valorem.*
Other acetic and pyroligneous acids, of any strength not exceeding proof:		
Under the British Preferential Tariff - -	*Per gall.*	0 0 4·93
„ Intermediate Tariff - -	„	0 0 6·17
„ General Tariff - - -	„	0 0 7·40
And in addition thereto, for each degree of strength in excess of the strength of proof:		
Under the British Preferential Tariff - -	*Per gall.*	0 0 0·74
„ Intermediate Tariff - - -	„	0 0 0·86
„ General Tariff - - -	„	0 0 0·97
[The strength of proof shall be held to be equal to 6 % of absolute acid, and shall be determined in the manner prescribed by the Governor-in-Council.]		
Nitric, and all other acids, not otherwise provided for (including carbolic, lactic, sulphurous, citric and phosphoric acids—Appraisers' Bulletin No. 327, dated 19th August 1909):—		
Under the British Preferential Tariff - - - -		15 % *ad valorem.*
„ General Tariff - - -		22½ % *ad valorem.*
Sulphuric and muriatic acids:—		
Under the British Preferential Tariff -	*Per* 100 *lbs.*	0 0 8·63
„ General Tariff - - -	„	0 1 0·33
Acid phosphate, not medicinal; also stearic acid:		
Under the British Preferential Tariff - - -		12½ % *ad valorem.*
„ General Tariff - - - -		20 % *ad valorem.*
Baking powder:		
Under the British Preferential Tariff - -	*Per lb.* (*b*)	0 0 1·97
„ General Tariff - - -	„	0 0 2·96
Sulphuric ether, chloroform, and solutions of peroxide of hydrogen:		
Under the British Preferential Tariff - - -		15 % *ad valorem.*
„ General Tariff - - - - -		25 % *ad valorem.*
Alumina and chloride of aluminum or chloralum - - -		Free.

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

(*b*) Including the weight of the package.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£ s. d.
Sulphate of alumina and alumcake; alum in bulk, ground or unground, but not calcined:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - -	10 % *ad valorem.*
Ammonia, oxalate, anhydrous, carbonate of, and household:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ Intermediate Tariff - - - - }	17½ % *ad valorem.*
„ General Tariff - - - - - }	
(Appraiser's Bulletin No. 327, dated 19th August 1909.)	
Nitrate and acetate of lead, not ground; black oxide of copper, for use in the manufacture of chlorates and colours; also chlorate of potash, not further prepared than ground - - -	Free.
Antimony salts for dyeing; hyposulphite of soda when imported by tanners for use in their own factories in the tanning of leather; and tungstic acid when imported by manufacturers for use only in their own factories in the manufacture of the metal filaments for electric lamps (Customs Memo. No. 1558B, dated 1st November 1909) - - - - - - -	Free.
Quinine, and quinine sulphate - - - - - -	Free.
(Appraiser's Bulletin No. 630 dated 31st December 1912.)	
Potash, chlorate of, not further prepared than ground; potash, muriate, sulphate, and bi-chromate of, crude; saltpetre or nitrate of potash; also red and yellow prussiate of potash - -	Free.
Potash, pearl ash, and caustic potash:	
When in packages of not less than 25 lbs. weight each -	Free.
When in packages of less than 25 lbs. weight each:	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
„ General Tariff - - - -	15 % *ad valorem.*
Preparations made from pyroxylin and wood naphtha, when imported by manufacturers for use only in their factories in the manufacture of leather belting:	
Under the British Preferential Tariff - - -	5 % *ad valorem.*
„ General Tariff - - - - -	10 % *ad valorem.*
(Customs Memo. No. 1591B, dated 7th June 1910.)	
Calcium, oxide and chloride of:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ Intermediate Tariff - - - - }	17½ % *ad valorem.*
„ General Tariff - - - - - }	
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Soda:	
Peroxide of soda; sulphate (crude), known as salt cake; ash ("barilla"); silicate, in crystals or in solution; bi-chromate; nitrate (cubic nitre); sal-soda; sulphate of sodium; nitrite of soda; arseniate, binarseniate, chlorate; bi-sulphite and stannate of soda; prussiate of soda, and sulphite of soda -	Free.
Bicarbonate, hyposulphite, and phosphate of soda:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ Intermediate Tariff - - - - }	17½ % *ad valorem.*
„ General Tariff - - - - - }	
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Caustic soda:	
When in packages of not less than 25 lbs. weight each:	
Under the British Preferential Tariff - - - *Per lb.*	0 0 0·10
„ General Tariff - - - „	0 0 0·15
When in packages of less than 25 lbs. weight each:	
Under the British Preferential Tariff - - - -	17½ % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£	s.	d.
Fertilizers, unmanufactured, including kainite or German potash salts, phosphate rock, and German mineral potash - -	Free.		
Fertilizers, compounded or manufactured (including superphosphates—Customs decision):			
Under the British Preferential Tariff - - - -	5 % *ad valorem.*		
„ General Tariff - - - - -	10 % *ad valorem.*		
Preparations made from pyroxylin and wood naphtha when imported by manufacturers for use only in their own factories in the coating of imitation leather:			
Under the British Preferential Tariff - - -	5 % *ad valorem.*		
„ General Tariff - - - -	10 % *ad valorem.*		
(Customs Memo. No. 1558B, dated 1st November 1909.)			
Non-alcoholic liquid preparations for disinfecting, dipping, or spraying, not otherwise provided for:			
Under the British Preferential Tariff - - - -	20 % *ad valorem.*		
„ General Tariff - - - - -	25 % *ad valorem.*		
Opium:			
Crude, the outward ball or covering to be free of duty - *per lb.*	0	4	1·33
Powdered - - - - - - - „	0	5	6·66
Prepared for smoking - - - - - - „	1	0	6·66
[*Note.*—Under the "Opium and Drug Act, 1911" (No. 17 of 1911), it is provided that every person who, without lawful or reasonable excuse, imports, manufactures, sells or offers for sale, has in his possession or takes or carries from any place in Canada to any other place in Canada, any "drug" for other than scientific or medicinal purposes, shall be guilty of a criminal offence, and shall be liable, upon summary conviction, to a fine not exceeding $500 and costs, or to imprisonment for a term not exceeding one year, or to both fine and imprisonment.			
The word "drug" is held to mean and include:—			
Cocaine or any salts or compound thereof.			
Morphine „ „ „			
Eucaine „ „ „			
Opium, or			
Any substance which may be added to the above list under the authority of the Act.			
"Opium" includes crude opium, powdered opium, and opium prepared for smoking, or in any stage of such preparation.]			
Liquorice paste and liquorice in rolls and sticks, not sweetened:			
Under the British Preferential Tariff - - - -	15 % *ad valorem.*		
„ General Tariff - - - - -	22½ % *ad valorem.*		
Collodion for use in films for photo-engraving and for engraving copper rollers, when imported by photo-engravers and manufacturers of copper rollers:			
Under the British Preferential Tariff - - - -	15 % *ad valorem.*		
„ General Tariff - - - - -	17½ % *ad valorem.*		
[Customs Memo., No. 1684B, dated 14th June 1912.]			
Acetone and amyl acetate:			
Under the British Preferential Tariff - - - -	30 % *ad valorem.*		
„ General Tariff - - - - -			
Nitrous ether, sweet spirits of nitre, and aromatic spirits of ammonia:			
Under the British Preferential Tariff - - *Per gall.*	0	12·4 (*b*)	
„ General Tariff - - - - „			

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

(*b*) And 30 % *ad valorem* in addition.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£ s. d.
Medicinal or medicated wines, containing not more than 40°/₀ of proof spirits:	
Under the British Preferential Tariff - -	60°/₀ *ad valorem.*
„ Intermediate Tariff - - - - -	
„ General Tariff - - - - - -	
Ethyl alcohol, when imported by the Department of Inland Revenue, or by a person licensed by the Minister of the Inland Revenue, to be denatured for use in the arts and industries, and for fuel, light, and power, to be entered at ports prescribed by Regulations of the Minister of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue - - - -	Free.
Amyl alcohol or refined fusel oil, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be denatured for use in the manufacture of metal varnishes or lacquers, to be entered at ports prescribed by regulations of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue - - - -	Free.
Ethyl alcohol or the substance commonly known as alcohol, hydrated oxide of ethyl, or spirits of wine, not otherwise provided for; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol; wood naphtha; pyroxylic spirit, or any substance known as wood spirit or methylated spirits:	
Under the British Preferential Tariff - *Per proof gall.*	0 12 4
„ Intermediate Tariff - - „	
„ General Tariff - - - „	
[No allowance made in the measurement thereof for duty purposes below the strength of 15 °/₀ under proof. When goods are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof.]	
Methyl alcohol when imported by the Department of Inland Revenue, or by a person licensed by the Minister of Inland Revenue, to be used in denaturing alcohol for use in the arts and industries, and for fuel, light, and power, to be entered at ports prescribed by the regulations of the Minister of Customs and Inland Revenue, subject to the Inland Revenue Act, and to the regulations of the Department of Inland Revenue:	
Under the British Preferential Tariff - *Per proof gall.*	0 0 9·81
„ General Tariff - - - „	
[The Governor-General may, by Order in Council, reduce or abolish the duty specified in the above item.]	
Spirits or strong waters of any kind mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or ethereal and spirituous fruit essences, not elsewhere provided for:	
Under the British Preferential Tariff - - *Per gall.*	0 12 4(*b*)
„ Intermediate Tariff - - - - „	
„ General Tariff - - - - - „	
All other medicinal, chemical, and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, trochés,	

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

(*b*) And 30 °/₀ *ad valorem* in addition.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Dominion of Canada—*cont.*	
lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, not otherwise provided for :	
When dry:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ Intermediate Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - - -	
All other kinds:	
Alcoholic:	
Under the British Preferential Tariff - - -	60 % *ad valorem.*
„ Intermediate Tariff - - -	
„ General Tariff - - - -	
Non-alcoholic:	
Under the Special Tariff of the Franco-Canadian Treaty -	25 % *ad val.* (*b*)
„ Intermediate Tariff - - - -	60 % *ad valorem.*
„ General Tariff - - - -	
[Provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognised by the British or the United States pharmacopœia, or the French Codex as officinal, shall not be held to be covered by the above item; and provided, also, that any article in the above item containing more than 40 % of proof spirit shall be rated for duty as "spirit" (viz. 12*s.* 4*d.* per gall. and 30 % *ad val.* in addition under all Tariffs.)]	
All other chemicals and drugs, if classed as "unenumerated":	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ Intermediate Tariff - - - -	17½ % *ad valorem.*
„ General Tariff - - - -	
[*Note.*—Under the Proprietary or Patent Medicines Act, 1908 (No. 56 of 1908), it is provided that no *proprietary or patent medicine* shall be imported, manufactured, exposed, sold or offered for sale, if it contains :—	
(i) Cocaine or any of its salts or preparations;	
[It is laid down under Customs Memorandum No. 1723B, dated 15th April 1913, that preparations containing cocaine are only to be admitted when the labels and wrappers covering the same contain no reference to any malady for which the preparation is intended as a relief or cure. No prescription or dosage shall be indicated on the package when imported.	
Such preparations may be imported for the use only of *bonâ fide* practising physicians in prescribing for their patients.]	
(ii) Alcohol in excess of the amount required as a solvent or preservative, or does not contain sufficient medication to prevent its use as an alcoholic beverage; or	
(iii) Any drug which is specified below, but the name of which is *not* conspicuously printed on, and an inseparable part of, the label and wrapper of the bottle, box, or other container: Provided that every manufacturer or importer of, or agent for, the sale of any medicine containing any of the undermentioned drugs may, when applying for a certificate of registration for any medicine, transmit to the Minister of Inland Revenue an affidavit specifying such drug and the proportion of it contained in the mixture and dose, and the Minister may thereupon grant a certificate of	

(*a*) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

(*b*) The Special Tariff rate of duty of 25 % *ad valorem* is also extended to non-alcoholic medicinal &c., preparations when the produce of the United Kingdom and British Colonies and Possessions, in accordance with the provisions of the French Convention Act of 1908.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Note—cont.

registration for such medicine without the printing of the name of the said drug upon the label and wrapper, if it appears to the Minister that the proportion of the drug used is not dangerous to health :

Acetanilide and other coal tar products.
Aconite and its preparations.
Arsenical preparations.
Atropine.
Belladonna and its preparations.
Cantharides.
Carbolic acid.
Chloral hydrate.
Chloroform.
Conia and compounds thereof.
Corrosive sublimate.
Cotton root.
Croton oil.
Digitalis and derivatives.
Ergot.
Essential oil of mustard.
Ether.
Hellebore.
Heroin.
Hyoscyamin and its preparations.
Hyoscyamus and its preparations (Order in Council, dated 11th September 1909).
Indian Hemp.
Morphine and its preparations (Order in Council, dated 17th August 1908).
Nux vomica and derivatives.
Opium, its preparations and derivatives (Order in Council, dated 17th August 1908).
Pennyroyal.
Phenacetine.
Prussic acid.
Salvin and preparations thereof.
Strychnine and its preparations.
Sulphonal.
Tansy.
Tartrate of antimony.
Veratria.

Every importer or manufacturer must, before offering any medicine for sale, procure annually from the Minister of Inland Revenue a numbered certificate of registration, to whom must be furnished a list of the medicines which it is proposed to import; the fee for the certificate is 1 dollar.

All proprietary and patent medicines must be put up in packages or bottles, and every one of these intended for sale or distribution in Canada must have placed upon it, in conspicuous characters, forming an inseparable part of the general label and wrapper, the name and number under which the medicine is registered, with the words "the Proprietary or Patent Medicine Act" and also the manufacturers' name and address.

The term "proprietary or patent medicine" means every artificial remedy or prescription manufactured for the internal use of man, the name, composition, or definition of which is not

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
DOMINION OF CANADA—*cont.*			
Note—cont.			
to be found in the British Pharmacopœia, the Codex Medicamentarius of France, the Pharmacopœia of the United States, or any foreign Pharmacopœia approved by the Minister of Inland Revenue, or any formulary adopted by any properly constituted pharmaceutical association representing the Dominion of Canada, approved by the Minister, or upon which is not printed in a conspicuous manner, and forming an inseparable part of the label and wrapper, the true formula or list of medicinal ingredients, which must not contain cocaine or any of its derivatives or preparations.			
It is further provided under section 203 of the Customs Act (cap. 48 of revised statutes of Canada, 1906, as subsequently amended) that:—			
"If any medicinal preparation, whether chemical or not, which is usually imported with the name of the manufacturer, does not, when imported, have the true name of such manufacturer and the place where such preparation is prepared, and the word '*alcoholic*' if the preparation contains alcohol, or '*non-alcoholic*' if it does not contain alcohol, permanently and legibly affixed to each parcel by stamp, label or otherwise, all parcels thereof not so stamped, labelled, or otherwise marked may be forfeited and seized by an Officer."]			
A *drawback* of 99 of the duty (not including special or dumping duty) is allowed on hemp bleaching compound and ingredients thereof when used in the manufacture of rope for home consumption.			
NEWFOUNDLAND.			
Manures and fertilizers; also sulphuric acid, when imported for use in the manufacture of manures - - - - -	Free.		
Naphtha and iron oxide to be used by manufacturers for use in the manufacture of copper paint - - - - -	Free.		
Chemicals for use in photo-engraving - - - -	Free.		
Bark, extract of bark, cutch, bichromate of potash, and logwood -	Free.		
Preservaline, and boracic or acetic acids, imported by manufacturers for use in the preservation of fish or fish glue - - -	Free.		
Ammonia, when imported for refrigerating purposes - -	Free.		
Spirits, viz.:			
Spirituous or alcoholic, distilled from any material or containing or compounded with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof, as follows, viz.: Alcohol, ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl, or spirits of wine, amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil - *Per gall.*	0	18	6 (*b*)
Oxide of calcium (lime) - - - *Per bushel of* 100 *lbs.*	0	0	7·40 (*b*)
Chemicals, when imported by manufacturers of matches for manufacturing matches and patent fuels, when not composed partly of coal - - - - - - -	20 °/₀ *ad val.* (*b*)		
Liquorice, paste, liquorice in rolls or sticks, when of the quality known as Spanish liquorice, and all preparations of petroleum for toilet, medicinal, or other purposes, compounds of which cod liver oil forms a prominent part, and cream of tartar -	30 °/₀ *ad val.* (*b*)		

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and reparations.

(*b*) With an additional charge of 10 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

Tariff Classification and Tariff Rates of Duty.	£ s. d.
Newfoundland—*cont.*	
Acids, muriatic and nitric, and all mixed or other acids not elsewhere specified; sulphuric ether, chloroform, and solutions of peroxides of hydrogen; ceresene, chloro-di-nitro, bensole, and nitro of ammonia; also bi-carbonate of soda, washing soda (sodium carbonate), caustic potash and lye - - -	35 % *ad val.* (*b*)
Methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirits, or any substance known as wood spirits or methylated spirits, ether, nitrous ether, sweet spirits of nitre, and aromatic spirits of ammonia, skin washes, and other toilet preparations containing spirits, and all medicinal preparations containing over 30 % of alcohol - - - -	50 % *ad val.* (*b*)
All medicinal preparations containing less than 30 % of alcohol, tinctures, or medicines and medicinal wines (so called), including medicated beef fluids (such as beef, iron and wine) and ethereal and spirituous fruit essences, not elsewhere specified - - - - - -	30 % *ad val.* (*b*)
Medicinal, chemical, and pharmaceutical preparations, when composed of one or more than one substance not elsewhere specified; patent and proprietary preparations, tinctures, pills, powders, trochés, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, linements, salves, ointments, pastes, drops, waters, essences and oils, not elsewhere specified - -	30 % *ad val.* (*b*)
All other chemicals and drugs - - - - -	40 % *ad val.* (*b*)
The Governor in Council is empowered to grant a *drawback* of duty, equal to the amount of duty paid on "sulphur" used in the manufacture of wood pulp or paper exported from Newfoundland.	
[*Note.*—It is prescribed, under section 25 of the Revenue Act, No. 9 of 1905, that all medicinal preparations, whether chemical or other, usually imported with the name of the manufacturer, shall have the true name of such manufacturer, and the place where they are prepared, and the word "alcoholic" or "non-alcoholic" permanently and legibly affixed to each parcel by stamp, label, or otherwise; and all medicinal preparations imported without such names and word so affixed may be forfeited.	
Under the Pharmacy Act, No. 4 of 1910 it is provided that no person may *sell* any poisonous drug, unless registered under the provisions of the Act.	
"Poisonous drugs" are defined to be all poisonous vegetable alkaloids, alkaloids, cocaine and its salts, morphine and its preparations, opium and its preparations of opium or poppies.]	
Bahamas.	
Manures, fertilizers, and insecticides; materials for photographic purposes; divi-divi; dyewoods and stuffs; materials for the manufacture of ice - - - - - -	Free.
Alcohol - - - - - - *Per pf. gall.*	0 5 0
All other chemicals and drugs - - - - -	20 % *ad valorem.*
[Under the "Opium Act, 1913" (No. 21 of 1913), which is to come into operation on a date to be fixed by Proclamation, the importation of opium or prepared opium shall be prohibited, unless by a medical practitioner, a qualified dentist, a qualified veterinary surgeon, a licensed druggist, or by a person to whom special permission is granted by the Governor. For definition of the terms "opium" and "prepared opium," *see* under "St. Lucia."]	
Turk's and Caicos Islands.	
Fertilizers, and lymph for vaccination - - - -	Free.
All other chemicals and drugs - - - - -	10 % *ad valorem.*

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
JAMAICA.	
Fertilizers, and lymph for vaccination - - - -	Free.
Chemicals for photographic purposes—if imported as such -	Free.
Quinine—sulphate of, and all alkaloids or salts of cinchona bark (not to include quinine compounded with other drugs) -	Free.
Medicines, the remedy known as "606" Salvarsan (dioxy-diamido arsenobenzol) and the following disinfectants when in liquid form, viz., carbolic acid and coal tar, including Cyllin and Jeyes fluid - - - - - - - -	Free.
Spirits of wine, alcohol (including absolute alcohol) and all other distilled spirits - - - - - *Per pf. gall.* [Provided that in no case shall the duty be less than 13*s.* 6*d.* per liq. gallon.]	0 16 0
Spirituous compounds, not being methylated spirits, nor medicines recognised by the British Pharmacopœia, or the United States Pharmacopœia, nor recognised medicinal preparations proved to the satisfaction of the Collector-General to be of use only in the treatment of disease and not otherwise enumerated, containing 40 °/₀ of proof spirit - - - *Per liq. gall.*	0 16 0
Opium in powder, or as the raw drug, or solid extract of opium, but not including medicinal preparations and medical compounds of opium - - - - - *Per lb.*	1 0 0
All other chemicals and drugs - - - - - -	10 °/₀ *ad valorem.*
[*Note.*—Under the Opium Law (No. 15 of 1913), which is to come into operation on a date to be fixed by Proclamation, the importation of prepared opium or ganga shall be prohibited. All opium imported must be deposited, at the cost, risk, and peril of the person or persons importing the same, in stores appointed by the Governor for the purpose, and no opium may be withdrawn except on the written authority of the superintending medical officer or of a Government medical officer authorised by him. No person may be authorised to withdraw opium from a store except registered medical practitioners, registered dental practitioners, licensed druggists and such veterinary surgeons as may be approved by the Governor. For definition of the terms "prepared opium" and "opium," *see* under "St. Lucia."]	
CAYMAN ISLANDS.	
All kinds - - - - - - - - -	5 °/₀ *ad valorem.*
ST. LUCIA.	
Quinine, being sulphate of quinine, and all alkaloids or salts of cinchona bark, but not including quinine compounded with other drugs - - - - - - - -	Free.
Manures - - - - - - - -	Free.
Insecticides or fungicides—any substance or preparation used in agriculture as an insecticide or fungicide when the Governor in Council is satisfied on the evidence of a statutory declaration that such substance or preparation is intended to be used as aforesaid and for no other purpose whatever - - -	Free.
Articles for the use of the Imperial Department of Agriculture -	Free.
Alcohol (pure) and chemicals admitted by the Treasurer as being imported exclusively for medical or other scientific investigations - - - - - - -	Free.
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including chemicals or their compounds and sulphur - - - - - - -	Free.
Medicinal spirits - - - - - - -	20 °/₀ *ad valorem.*
Calcium carbide:	
Under the British Preferential Tariff - - - -	12 °/₀ *ad valorem.*
" General Tariff - - - - -	15 °/₀ *ad valorem.*

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
ST. LUCIA—*continued.*	
All other chemicals and drugs - - - - -	15 % *ad valorem.*
[*Note.*—Under the Opium Ordinance (No. 1 of 1913), which is to come into operation on a date to be fixed by Proclamation, the importation of prepared opium shall be prohibited.	
All "opium" imported must be deposited, at the cost, risk, and peril of the person or persons importing the same, in such store as shall be appointed by the Governor for that purpose. No opium shall be delivered or withdrawn from a store, except on the written authority of the Medical Officer of the district in which the store is situated, and except by registered medical practitioners, dentists and druggists.	
The term "prepared opium" means the product of raw opium obtained by a series of special operations, especially by dissolving, boiling, roasting, and fermentation, designed to transform it into an extract suitable for consumption, and includes dross and all other residues remaining when opium has been smoked.	
The term "opium," when used without any qualifying epithet, shall be taken to include raw opium, medicinal opium, morphine, heroine, cocaine, and similar drugs.]	
ST. VINCENT.	
Manures and insecticide ingredients; also anhydrous ammonia and calcium chloride imported for use in connection with the manufacture of ice - - - - - - -	Free.
Calcium carbide:	
Under the British Preferential Tariff - - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	12½ % *ad valorem.*
All other chemicals and drugs - - - - -	10 % *ad valorem.*
[*Note.*—The importation of opium is regulated by Ordinance No. 14 of 1912, the provisions of which are similar to those stated above for "St. Lucia."]	
BARBADOS.	
Manures and Fertilizers - - - - *Per ton*	0 4 2
Opium, extract of opium, cannabis indica and its extracts and preparations, including bhang, ganje, charas and majoon *Per lb.*	0 15 0
[Under the Opium Ordinance No. 1 of 1914, which is to come into operation on a date to be fixed by Proclamation, the importation of prepared opium shall be prohibited.	
Raw opium may only be imported on the written authority of the Governor in Executive Committee.	
Opium may not be imported by any person, except medical practitioners, dentists, practising druggists, veterinary surgeons, the Barbados General Hospital and parochial dispensaries.	
The term "prepared opium" means the product of raw opium, obtained by a series of special operations, especially by dissolving, boiling, roasting and fermentation, designed to transform it into an extract suitable for consumption, and includes dross and all other residues remaining when opium has been smoked.	
The term "opium" when used without any qualifying epithet, shall be taken to include medicinal opium, morphine, heroine, cocaine, and similar drugs.]	
Calcium carbide:	
Under the British Preferential Tariff - - - - -	9 % *ad valorem.*
„ General Tariff - - - - -	11¼ % *ad valorem.*
All other chemicals and drugs - - - - -	10 % *ad valorem.*
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on all constituents used in the mixing of manures in the Island, on the exportation of such manures. (Act No. 15 of 1910.)]	

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix 1.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
GRENADA.	
Manures - - - - - - - -	Free.
Any substance or preparation used in agriculture as an insecticide or fungicide, when the Governor in Council is satisfied on the evidence of a statutory declaration that such substance or preparation is intended to be used as aforesaid and for no other purpose - - - - - - -	Free.
Opium, cannabis indica (including bhang, ganje, charas and majoon) - - - - - - - *Per lb.*	0 15 0
Extract of opium - - - - - - - - „	1 10 0
Calcium carbide:	
Under the British Preferential Tariff - - - - -	8 % *ad valorem.*
„ General Tariff - - - - -	10 % *ad valorem.*
All other chemicals and drugs - - - - - -	10 % *ad valorem.*
[*Note.*—Under the Opium Ordinance No. 10 of 1912, regulations are prescribed respecting opium similar to those shown for the "Virgin Islands."]	
VIRGIN ISLANDS.	
Fertilizers; also sulphur - - - - - - -	Free.
Medicinal extracts and preparations of all kinds, quinine and preparations of quinine, castor and cod liver oils, epsom salts, but exclusive of opium, ganje, bhang, and proprietary or patent medicines - - - - - - - - -	Free.
Medicated wine - - - - - - -	15 % *ad valorem.*
Opium, bhang and ganje - - - - - - *Per lb.*	0 10 0
All other chemicals and drugs - - - - - -	10 % *ad valorem.*
[*Note.*—Under the Opium Ordinance No. 3 of 1913, which is to come into operation on a date to be fixed by Proclamation, it is provided that it shall not be lawful to import any prepared opium into the Presidency.	
All opium imported must be deposited, at the cost, risk, and peril of the person or persons importing the same, in such store as shall be appointed by the Governor for that purpose.	
No opium shall be delivered or withdrawn from a store, except on the written authority of the Chief Government Medical Officer or other appointed person.	
Opium may only be withdrawn from a store by medical practitioners, dentists, and licensed druggists.	
"Prepared opium" means the product of raw opium, obtained by a series of special operations, especially by dissolving, boiling, roasting, and fermentation, designed to transform it into an extract suitable for consumption, and includes dross and all other residues remaining when opium has been smoked.	
"Opium," when used without any qualifying epithet, shall be taken to include raw opium, medicinal opium, morphine, heroin, cocaine, and similar drugs.]	
ST. CHRISTOPHER—NEVIS.	
Fertilizers and manures; also insecticides and fungicides of the kinds certified by the Superintendent of Agriculture as being fit and proper for use in agriculture - - - -	Free.
Opium, bhang and ganje - - - - - *Per lb.*	1 5 0
[Under the Opium Ordinance No. 8 of 1913, regulations are prescribed similar to those shown for the "Virgin Islands."]	
Calcium carbide:	
Under the British Preferential Tariff - - - - -	8⅔ % *ad valorem.*
„ General Tariff - - - - -	11⅓ % *ad valorem.*
All other chemicals and drugs (vegetable or mineral) - -	11 % *ad valorem.*

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
ANTIGUA.		
Fertilizers and manures; insecticides, viz.:—Paris green and such other insecticides or fungicides as the Governor in Council may from time to time determine		Free.
Opium and ganje	*Per lb.*	1 5 0
[Under the Opium Ordinance No. 4 of 1913, regulations are prescribed similar to those shown for the "Virgin Islands."]		
Calcium carbide:		
Under the British Preferential Tariff		$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff		$13\frac{1}{3}$ % *ad valorem.*
All other chemicals and drugs		$13\frac{1}{3}$ % *ad valorem.*
MONTSERRAT.		
Chemicals for agricultural purposes; insecticides, viz.: Paris green, and such other insecticides or fungicides as the Governor in Council may from time to time determine		Free.
Fertilizers and manures		Free.
Opium, bhang or ganje	*Per lb.*	0 15 0
[Under the Opium Ordinance No. 4 of 1913, regulations are prescribed similar to those shown for the "Virgin Islands."]		
Calcium carbide:		
Under the British Preferential Tariff		$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff		$13\frac{1}{3}$ % *ad valorem.*
All other chemicals		$13\frac{1}{3}$ % *ad valorem.*
DOMINICA.		
Fertilizers		Free.
Methylated spirits	*Per gall.*	0 2 6
Medicated wine		25 % *ad valorem.*
Opium, bhang and ganje	*Per lb.*	0 10 0
[Under the Opium Ordinance No. 3 of 1914, regulations are prescribed similar to those shown for the "Virgin Islands," except that provision is also made for the withdrawal of opium from a store by veterinary surgeons.]		
Patent and proprietary medicines		20 % *ad valorem.*
Calcium carbide:		
Under the British Preferential Tariff		10 % *ad valorem.*
„ General Tariff		$12\frac{1}{2}$ % *ad valorem.*
All other chemicals and drugs (vegetable or mineral)		$12\frac{1}{2}$ % *ad valorem.*
TRINIDAD AND TOBAGO.		
Manures, including sulphate of ammonia, nitrate of soda, lime and other substances which the Collector of Customs is satisfied are imported for use as manures or as remedies for diseases, and for prevention of insect attacks on plants		Free.
Divi divi, bark and tonca beans		Free.
Vaccine lymph, medical serums and radium		Free.
Acetic acid:		
Containing not more than 6 % of absolute acid	*Per gall.*	0 0 6
„ more than 6 % of absolute acid	„	0 2 6
Calcium carbide:		
Under the British Preferential Tariff	*Per 100 lbs.*	0 1 7
„ General Tariff	„	0 2 0
Opium and ganje:		
Including mixtures and preparations thereof	*Per lb.*	0 15 0
Tincture of opium, admitted by the Collector of Customs as being for medicinal purposes	*Per gall.*	0 5 0
Medicinal spirits, admitted as such by the Collector of Customs	„	0 5 0
Methylated spirits and methylated alcohol, admitted as such by the Collector of Customs	*Per gall.*	0 1 6
All other chemicals and drugs		10 % *ad valorem.*
[*Note.*—Under the Opium Ordinance No. 58 of 1912, which is to come into operation on a date to be fixed by Proclamation, the importation of prepared opium shall be prohibited.		

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

Tariff Classification and Tariff Rates of Duty.	£ s. d.
Trinidad and Tobago—*cont.*	
Note—cont.	
All opium must be deposited, at the cost, risk and peril of the importer, in appointed stores, and can only be withdrawn therefrom on the written authority of the Surgeon-General or Medical Officer appointed by him.	
No opium may be withdrawn from a store, except by registered medical practitioners, dentists and druggists.	
The definitions of the terms "prepared opium" and "opium" are the same as shown for the "Virgin Islands."]	
Bermuda.	
Fertilizers - - - - - - - -	Free.
Wood alcohol, wood naphtha, or methyl alcohol and methylated alcohol - - - - - - *Per gall.*	0 0 3
Other alcohol - - - - - - - „	0 5 0 and 25 % *ad valorem.*
All other chemicals and drugs - - - - -	10 % *ad valorem.*
[*Note*—Under the Opium Act No. 18 of 1914, which is to come into operation on a date to be fixed by Proclamation, the importation of prepared opium shall be prohibited.	
All opium must be deposited, at the cost and risk of the importer or consignee, in a store approved under the Act.	
No opium shall be delivered or withdrawn from a store except on the written authority of the Medical Officer of Health or some medical officer authorised by him.	
Opium may only be withdrawn from a store by registered medical practitioners, dentists, or veterinary surgeons, or by persons licensed under any Act in force in Bermuda restricting the sale of poisons.	
The definitions of the terms "prepared opium" and "opium" are the same as shown for the "Virgin Islands."]	
British Honduras.	
Manures and other fertilizers; also fire extinguishers - -	Free.
Vaccine lymph and curative and preventive serums - -	Free.
Opium, including powdered opium for medicinal purposes - *Per lb.*	0 16 8
All other chemicals and drugs - - - - -	12½ % *ad valorem.*
[*Note.*—Under the Opium Ordinance No. 34 of 1913, which is to come into operation on a date to be fixed by Proclamation, it is provided that it shall not be lawful to import any prepared opium into the Colony, nor any opium, except by sea.	
All opium imported must be deposited, at the cost, risk, and peril of the person or persons importing the same, in such store as shall be appointed by the Governor for that purpose, provided that the Principal Medical Officer may, at his discretion, write the words "Delivery approved" and sign his name on the Customs entry presented by a registered medical practitioner, dentist, or druggist, and the opium referred to in any such Customs entry may, on payment of the proper import duty, be delivered direct to such medical practitioner, dentist, or druggist.	
No opium shall be withdrawn from any store except on the written authority of the principal medical or other authorised medical officer.	
"Prepared opium" means the product of raw opium obtained by a series of special operations, especially by dissolving, boiling, roasting, and fermentation, designed to transform it into an extract suitable for consumption, and includes dross and all other residues remaining when opium has been smoked.	
"Opium" when used without any qualifying epithet, shall be taken to include raw opium, medicinal opium, morphine, heroine, cocaine, and similar drugs.]	

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (a)—*continued.*

Tariff Classification and Tariff Rates of Duty.		£	s.	d.
British Guiana.				
Chemicals and other substances which the Comptroller of Customs is satisfied are imported for the purification of water		Free.		
Chemicals necessary for the cyanide process in gold-mining		Free.		
Drugs imported by or for the use of the Society for the prevention and treatment of Tuberculosis		Free.		
Drugs imported with the approval of the Surgeon-General for the relief and control of Ankylostomiasis		Free.		
Thymol		Free.		
Manures, sulphate of ammonia, nitrate of soda, and other substances which the Comptroller of Customs is satisfied are imported for use as manure, or as remedies for diseases of, or preventives of insect attacks on plants		Free.		
Quinine, hydrochlorate and sulphate of, and euquinine		Free.		
Fire extinguishers		Free.		
Vaccine lymph, and medicinal serum		Free.		
Caustic soda, soda ash, and silicate of soda which the Comptroller of Customs is satisfied are imported for the manufacture of soap		15 % *ad val.* (c)		
Acids:				
Acetic, containing 66 % and upwards of the real acid	*Per lb.*	0	0	6 (b)
Acetic, containing less than 66 % but more than 10 % of the real acid	*Per gall.*	0	2	6 (b)
Acetic, containing less than 10 % of real acid	,,	0	0	5 (b)
Calcium carbide:				
Under the British Preferential Tariff	*Per 100 lbs.*	0	3	4 (b)
,, General Tariff	,,	0	4	2 (b)
Brimstone and sulphur	*Per lb.*	0	0	0½ (b)
Patent and proprietary medicines gazetted as such by order of the Medical Board not containing more than 50 % of proof spirit		25 % *ad val.* (c)		
Spirituous compounds, being medicines composed of preparations recognised by the British Pharmacopœia, and which the Comptroller of Customs is satisfied are to be used in the compounding of medicines only	*Per liq. gall.*	0	2	6 (b)
Other spirituous medicinal preparations containing:				
Not more than 50 % of proof spirit		15 % *ad val.* (c)		
[If containing more than 50 % of proof spirit, to pay duty as "Unenumerated Spirits."]				

[*Note.*—The importation of preparations of "Indian Hemp" is regulated by the "Indian Hemp Ordinance, 1913," (No. 29 of 1913).

Under this Ordinance, all Indian hemp imported into the Colony must be imported by a wholesale dealer, and warehoused, in the first instance, in a Colonial bonded warehouse. Any Indian hemp imported otherwise shall be forfeited, and the importer thereof, and every dealer or other person concerned in the importation, sale, or removal thereof in any manner whatsoever, shall forfeit treble the duty-paid value of such Indian hemp, or the penalty of 500 dollars, whichever is the larger sum.

It is, however, provided that if any Indian hemp arriving in the Colony is consigned to any person or firm not being a "wholesale dealer," or "to order," but invoiced to a wholesale dealer, no penalty shall be incurred, and such Indian hemp may be taken over by a wholesale dealer.

The term "Indian hemp" is held to mean ganje, bhang, charas, and cannabis indica, whether pure or mixed with any ingredient or thing and any preparation or extract of or from either of them.]

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.
(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.
(c) With an additional charge of 10% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad volorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH GUIANA—*continued.*

		£	s.	d.	
Opium (as defined by the Opium Ordinance, 1913) and Indian hemp (as defined by the Indian Hemp Ordinance, 1913):					
Including mixtures and preparations thereof - -	*Per lb.*	1	5	0	(*b*)
Extract of opium - - - - - -	„	2	10	0	(*b*)
Official tincture of opium or cannabis indica -	*Per gall.*	0	3	4	(*b*)

[Under the "Opium Ordinance, 1913" (No. 30 of 1913), which is to come into operation on a date to be fixed by Proclamation, the importation of prepared opium, and of all opium, except by sea, shall be prohibited.

All opium imported must be deposited, at the cost, risk, and peril of the person importing the same, in a Colonial bonded warehouse, and cannot be delivered or withdrawn therefrom, except on the written authority of the Surgeon-General or other Government Medical Officer, authorised in writing by him to that effect, and then only by a registered medical practitioner, a registered dentist, or a registered chemist and druggist.

The term "prepared opium" means the product of any raw opium, obtained by a series of special operations—especially by dissolving, roasting, and fermentation—designed to transform it into an extract suitable for consumption, and includes dross and all other residues remaining when opium has been smoked.

The term "opium" when used without a qualifying epithet, shall be taken to include "raw opium," "medicinal opium," "morphine," "heroine," "cocaine," and similar drugs.

A licence costing 480 dollars (100*l.*)—payable in equal quarterly instalments in advance—is required to be taken out by every person who imports or sells opium, or Indian hemp (as defined by the "Opium and Indian Hemp Ordinances") by wholesale, in quantities of not less than 10 lbs, avoirdupois (Tax Ordinance No, 5 of 1914).]

Wood naphtha or methyl alcohol, not purified so as to be potable	„	0	1	0½	(*b*)
Methylated, certified by the Government analyst to contain not less than 10 °/₀ of wood naphtha, and ⅜ °/₀ of Dippel's oil or of mineral naphtha - - - - -	*Per gall.*	0	2	1	(*b*)
Seeds (except for propagation) - - -	*Per lb.*	0	0	1	(*b*)
All other chemicals and drugs - - - - -		15 °/₀ *ad val.*			(*c*)

Note.—Under the "Pharmacy and Poisons Ordinance, 1899, Amendment Ordinance, 1911" (No. 19 of 1911), it is provided that no patent or proprietary medicine shall be *sold* unless the box, bottle, vessel, wrapper or cover in which such medicine is contained is distinctly labelled with the proportion or percentage of alcohol (if any) and of any of the substances named below, or of any preparations, derivatives, or salts of such substances contained in the said medicine

Acetanilide.	Belladonna,
Aconite,	Beta eucaine,
Adrenalin,	Bromine,
Alpha eucaine,	Bromoform,
Antimony,	Cannabis indica,
Antipyrin,	Cantharides,
Arsenic,	Chloral,

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.
(*b*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.
(*c*) With an additional charge of 10 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH GUIANA—*cont.*

	£	s.	d.
Note—cont.			
Chloroform,			
Coca,			
Datura,			
Digitalis,			
Elaterium,			
Ether,			
Hemlock,			
Heroin,			
Hydrocyanic acid,			
Iodine,			
Mercury,			
Nitroglycerin,			
Nux vomica,			
Opium,			
Phenazone,			
Phenol			
Phenol-phthalein,			
Phosphorus (free),			
Salicylic acid.			
Savin, its oils and any other reputed emmenagogue or abortifacient substance.			
Strychnine and all poisonous alkaloids,			
Sulphonal,			
Trional,			
Veronal,			
Thyroidin, and			
any other synthetic, hypnotic and analgesic substances.			

It is provided, under Ordinance No. 8 of 1912, that the payment of duty leviable under any Tax Ordinance, on patent or proprietary medicines shall be collected by means of labels denoting the amount of such duty affixed to the bottles or other packages in which such medicines are contained. The labels are to be in prescribed pattern or design.

The term "patent or proprietary medicines" is held to mean any medicines or preparations that are in any way recommended on the label of any bottle or package thereof or by advertisement as a remedy for disorder.]

GIBRALTAR.

Chemicals and drugs of all kinds - - -				Free.

Under the "Opium Ordinance" (No. 1 of 1913), which is to come into operation on a date to be fixed by Proclamation, the importation of prepared opium, and of any opium, except at the public quay at Waterport, shall be prohibited. All opium imported in larger quantities than 2 lbs. of raw opium or medicinal opium, 2 ozs. of morphine, and 1 oz. of heroine, cocaine or similar drugs, shall be deposited at the cost, risk and peril of the importer in the Queen's Stores. No opium may be withdrawn from such stores except on the written authority of the Collector, and then only by medical practitioners and registered dispensers of medicines and drugs.

The definitions of the terms "prepared opium" and "opium" are the same as shown for "British Guiana."

MALTA.

Medicinal oils - - - - - - - - -				Free.
Methylated spirits - - - - - - *Per gall.*	0	1	0	
All other chemicals and drugs - - - -				Free.

[*Note.*—Under the "Opium Ordinance" (No. 16 of 1913), which is to come into operation on a date to be fixed by Proclamation, the importation of prepared opium shall be prohibited, whilst all opium imported shall be deposited at the cost, risk, and peril of the importer in such Store as may be appointed by the head of the Government for that purpose.

No opium shall be delivered or withdrawn from a store, except on the written authority of the Chief Government Medical Officer or other Government Medical Officer authorised in

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

CHEMICALS AND DRUGS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

MALTA—*cont.*

Note—cont.

£ s. d.

writing by him to that effect, and, further, no opium may be withdrawn from a store, except by physicians, surgeons, dentists, and chemists.

The term "prepared opium" means the product of raw opium, obtained by a series of special operations, especially by dissolving, boiling, roasting, and fermentation, designed to transform it into an extract suitable for consumption, and includes dross and all other residues remaining when opium has been smoked.

The term "opium," when used without any qualifying epithet, shall be taken to include "raw opium," "medicinal opium," "morphine," "heroine," "cocaine," and similar drugs].

CYPRUS.

Bona fide disinfectants imported in bulk (*i.e.*, in packages each weighing not less than 10 okes or in drums each containing not less than 5 gallons) - - - - - - - - (Order-in-Council No. 494, dated 23rd November 1910.)	Free.
Manures and fertilizers; also sulphur - - - - - -	Free.
Bark (except gum bark) - - - - - - -	Free.
Medicines - - - - - - - - -	Free.
Gum bark - - - - - - - *Per oke*	0 0 4½
Spirits imported into the Island of Cyprus mixed with any ingredient, and although coming under some other designation shall nevertheless be deemed to be "Spirits," and chargeable to duty as such *Per gall.*	0 6 0
Saltpetre - - - - - - - - *Per oke*	0 0 1⅓
Sal ammoniac - - - - - - *Per* 100 *okes*	0 7 0
All other chemicals and drugs - - - - - - -	8 % *ad valorem.*

[An oke = 2·8 lbs.]

(*a*) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

DYEING AND TANNING MATERIALS.

[*See also under* Chemicals.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		£ s. d.	
Aniline blue, when imported by the owner of a cotton-weaving mill and shown to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods (Customs Circular No. IV. of 1896)		Free.	
Alizarine dye (dry and moist); aniline dye (moist indigo blue and dry); avar bark; cochineal; cutch and gambier; and gallnuts (Persian)		5 %	(a)
Aniline salts, buzgand (gulpista), gallnuts (myrabolams), madder or manjit, orchilla weed, sappan wood and root, turmeric, and all other dyeing and tanning materials		5 % *ad valorem.*	
ADEN.			
All kinds		Free.	
STRAITS SETTLEMENTS (including LABUAN).			
All kinds		Free.	
CEYLON.			
Dyewoods		Free.	
		Rupees.	cents.
Cutch	*Per cwt.*	1	70
Turmeric	*Per cwt.*	0	65
All other dyeing and tanning materials		5½ % *ad valorem.*	
MAURITIUS.		Rupees.	cents.
Bark and dyewoods	*Per ton*	13	41
Substances when imported for use in local manufactures (for list *see under* "Chemicals and Drugs")	*Per ton*	0	51
Gambier or cutch	*Per cwt.*	2	03
Turmeric	"	2	03
Gall-nuts	"	1	52
Indigo, Prussian blue, and ultramarine blue	*Per lb.*	0	91
All other dyeing and tanning materials		12 % *ad valorem.*	
SEYCHELLES.			
Turmeric	*Per cwt.*	1	52
All other kinds		12½ % *ad valorem.*	
HONG KONG.			
All kinds		Free.	
COMMONWEALTH OF AUSTRALIA.			
Annatto, liquid and solid, in packages over 1 lb.		Free.	
Soap dyes and other preparations used in the household, not elsewhere included:			
Under the British Preferential Tariff		15 % *ad valorem.*	
" General Tariff		20 % *ad valorem.*	
Dressings, inks, stains, pastes, and polishes for leather:			
Under the British Preferential Tariff		35 % *ad valorem.*	
" General Tariff		40 % *ad valorem.*	
Laundry blue	*Per lb.*	0 0 2	
Ultramarine blue; dyes (dry or in paste) in bulk for manufacturing purposes; also yellow acid (an acid coal tar dye used for colouring soap) imported in bulk (Customs Tariff Guide):			
Under the British Preferential Tariff		Free.	
" General Tariff		5 % *ad valorem.*	

(*a*) For tariff valuations on which duties are levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied *see* Appendix I.]

DYEING AND TANNING MATERIALS—*continued.*

[*See also under* Chemicals.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
TERRITORY OF PAPUA.		
Blue	*Per lb.*	0 0 1
All other dyeing and tanning materials		5 % *ad valorem.*
DOMINION OF NEW ZEALAND.		
Blue:		
If the produce of some part of the British Dominions	*Per lb.*	0 0 1
Otherwise	„	0 0 1½
Aniline laundry blue and Maypole soap (Minister's Order No. 852, dated 14th October 1907)		Free.
Royal blue washing paper (paper soaked in aniline dye) (Minister's Order No. 858, dated 19th December 1907)		Free.
Cochineal, gall nuts, turmeric, tanners', curriers', and bootmakers' inks and stains		Free.
All other dyes, dyestuffs, and crude dyeing and tanning materials		Free.
FIJI.		
Blue		12½ % *ad valorem.*
All other dyeing and tanning materials		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Dyes for manufacturing purposes; and tanning substances for leather (including alum)		Free.
Turmeric:		
Under the British Preferential Tariff	*Per lb.*	0 0 2
„ General Tariff	„	0 0 2¼
Zinc fume, dust and shavings:		
Under the British Preferential Tariff		Free.
„ General Tariff		3 % *ad valorem.*
All other dyeing and tanning materials:		
Under the British Preferential Tariff		12 % *ad valorem.*
„ General Tariff		15 % *ad valorem.*
RHODESIA.		
Dye-nuts, gambia, myrobolans, sumach, valonia, and other dye-stuffs for leather		Free.
Turmeric:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per lb.*	0 0 2
The produce of non-reciprocating British Possessions	„	0 0 2
Under the General Tariff		0 0 2¼
Imported into the Congo Basin of Northern Rhodesia	„	0 0 2 or if less 10 % *ad valorem.*
Zinc fume, dust and shavings:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		Free.
The produce of non-reciprocating British Possessions		3 % *ad valorem.*
Under the General Tariff		3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

DYEING AND TANNING MATERIALS—*continued.*

[*See also under* Chemicals.]

Tariff Classification and Tariff Rates of Duty.	
Rhodesia—*continued.*	
All other dyeing and tanning materials :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
Nyasaland Protectorate.	
All kinds - - - - - - - -	10 % *ad valorem.*
Uganda Protectorate.	
All kinds - - - - - - - -	10 % *ad valorem.*
East Africa Protectorate.	
All kinds - - - - - - - -	10 % *ad valorem.*
Somaliland Protectorate.	
All kinds :	
If imported into Zeyla - - - - - -	5 % *ad valorem.*
,, ,, other Protectorate ports - - -	7 % *ad valorem.*
St. Helena.	
All kinds - - - - - - - -	Free.
Nigeria.	
All kinds - - - - - - -	Free.
Gold Coast.	
If imported into the West of the Volta :	
All kinds - - - - - - -	10 % *ad valorem.*
If imported into the East of the Volta :	
Blue (indigo) and chemical dyes - - - -	Free.
All other dyeing and tanning materials - - -	4 % *ad valorem.*
Sierra Leone.	
All kinds - - - - - - - -	10 % *ad valorem.*
Gambia.	
All kinds - - - - - - - -	5 % *ad valorem.*
Dominion of Canada.	
Cinnabar; cochineal; alizarine, and artificial alizarine; annatto, liquid or solid; aniline and coal-tar dyes, soluble in water, in bulk, or in packages of not less than 1 lb. weight; coal tar base or salt, for use in the manufacture of coal tar dyes (Customs Memo. No. 1446B, dated 27th November 1907); aniline oil, crude; also aniline salts - - - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

DYEING AND TANNING MATERIALS—*continued.*

[*See also under* Chemicals.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
DOMINION OF CANADA—*cont.*	
Saffron, saffron cake, safflower, or extract of; nitrate or acetate of lead, not ground; litmus and all lichens, prepared or not; non-edible seeds, beans, nuts, berries, plants, weeds, barks, and woods in a crude state, or chipped, or ground, and extracts and preparations thereof, adapted for dyeing or tanning; turmeric, nut-galls and extracts thereof; lac (crude, seed, button, stick and shell); indigo, indigo paste and extracts of; zinc dust; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing or calico printing; also red liquor (being a crude acetate of aluminum prepared from pyroligneous acid) adapted for dyeing and calico printing - -	Free.
Antimony salts for dying, and hyposulphite of soda when imported by tanners for use in their own factories for the tanning of leather. (Customs Memorandum No. 1558B, dated 1st November 1909) -	Free.
Laundry blueing:	
Under the British Preferential Tariff - - - - -	15 % *ad valorem.*
,, General Tariff - - - - -	22½ % *ad valorem.*
Crude bi-chromate of potash; tannic acid; also chemical compounds, composed of two or more acids or salts soluble in water, adapted for dyeing or tanning - - - - -	Free.
NEWFOUNDLAND.	
Bark, extract of bark, bi-chromate of potash, cutch, and logwood -	Free.
Butter colouring - - - - - - -	15 % *ad val.* (*a*)
Oil extracts for dyeing leather - - - -	25 % *ad val.* (*a*)
Laundry blueing - - - - - - -	35 % *ad val.* (*a*)
All other dyes - - - - - -	30 % *ad val.* (*a*)
All other tanning materials - - - - - -	40 % *ad val.* (*a*)
BAHAMAS.	
Dye-woods and stuffs, and divi-divi - - - -	Free.
All other dyeing and tanning materials - - - -	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - - - -	10 % *ad valorem.*
JAMAICA.	
Tan bark of all kinds, whole or ground - - - -	Free.
Indigo - - - - - - - *Per lb.*	0 0 3
All other dyeing and tanning materials - - - -	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds - - - - - - - - -	5 % *ad valorem.*
ST. LUCIA.	
All kinds - - - - - - - - -	15 % *ad valorem.*
ST. VINCENT.	
All kinds - - - - - - - - -	10 % *ad valorem.*
BARBADOS.	
Logwood - - - - - - - -	Free.
All other dyeing and tanning materials - - -	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

DYEING AND TANNING MATERIALS—*continued.*

[*See also under* Chemicals.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
GRENADA.		
All kinds		10 % *ad valorem.*
VIRGIN ISLANDS.		
Tan bark of all kinds, whole or ground		Free.
All other dyeing and tanning materials		10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.		
All kinds		11 % *ad valorem.*
ANTIGUA.		
All kinds		13⅓ % *ad valorem.*
MONTSERRAT.		
All kinds		13⅓ % *ad valorem.*
DOMINICA.		
All kinds		12½ % *ad valorem.*
TRINIDAD AND TOBAGO.		
Bark and divi-divi		Free.
All other dyeing and tanning materials		10 % *ad valorem.*
BERMUDA.		
All kinds		10 % *ad valorem.*
BRITISH HONDURAS.		
Dye-woods indigenous to the Colony		Free.
All other dyeing and tanning materials		12½ % *ad valorem.*
BRITISH GUIANA.		
Seeds (except for propagation)	*Per lb.*	0 0 1 (*a*)
All other dyeing and tanning materials		15 % *ad val.* (*b*)
GIBRALTAR.		
All kinds		Free.
MALTA.		
All kinds		Free.
CYPRUS.		
Bark		Free.
Valonia	*Per cantar* (44 *okes*)	0 0 4
Indigo	*Per oke*	0 1 1⅓
Logwood	*Per* 100 *okes*	0 1 9⅓
All other dyeing and tanning materials		8 % *ad valorem.*

[An oke = 2·8 lbs.]

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.
(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—VEGETABLE OILS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.			
Cocoanut oil			5 °/₀ (*a*)
All other vegetable oils			5 °/₀ *ad valorem.*
[*Note.*—In all cases where linseed oil imported has been adulterated up to 50 °/₀ or more, the actual percentage of adulteration must be distinctly indicated. (Customs Circular No. 4 of 1901.) For the purpose of ascertaining the gallonage of consignments of case oil, the contents in one case in each 500 cases of oil imported shall be ascertained by actual measurement, not less than 2 cases being tested in each consignment. (Customs Circular No. 20 of 1903.)]			
ADEN.			
All kinds			Free.
STRAITS SETTLEMENTS (including LABUAN).			
All kinds			Free.
CEYLON.			
Cocoanut oil			Free.
Castor oil	*Per cwt.*		Rupee 1 20 cts.
All other vegetable oils			5½ °/₀ *ad valorem.*
MAURITIUS.			
Perfumed oils			12 °/₀ *ad valorem.*
		Rupees.	cents.
Castor, gingely, mustard, pistachio, and colza oils	*Per cwt.*	2	54
Linseed oil	,,	0	13 7/11
Olive oil:			
In cases not exceeding 2⅔ galls.	*Per case*	1	00
In casks and demijohns	*Per gall.*	0	40 10/11
Cocoanut oil:			
If imported from the Oil Islands	*Per* 100 *galls.*	0	32 8/11
If not imported from the Oil Islands	*Per gall.*	0	09
All other vegetable oils	,,	0	18 2/11
SEYCHELLES.			
All kinds			12½ °/₀ *ad valorem.*
HONG KONG.			
All kinds			Free.
COMMONWEALTH OF AUSTRALIA.			
Hop oil, whether simple or compounded in any manner with other material used in any brewing process or for addition to beer			Prohibited.
Essential oils used in making perfumes			Free.
Other essential oils, non-spirituous			Free.
Oils, in bulk or otherwise, viz.—birch tar oil; pine oil; fir tree; mirbane, and cloth oil for use in the manufacture of textile goods as prescribed by departmental By-law			Free.
[It is laid down in Customs By-law No. 196, dated 12th January 1912, that "cloth oil" for use in the manufacture of textile goods (*b*) may be delivered free of duty under the following conditions:— (i) The importer to declare on the face of the entry that the oil is imported *bona fide* for use in the manufacture of textile goods; (ii) Security to be given that it will be used only for such purpose; and (iii) Evidence of use to be given to the satisfaction of the Collector within six months (or such further time as the Collector may allow) after delivery by the Customs.]			

(*a*) For the fixed tariff valuation on which duty is levied, *see* Appendix I.

(*b*) It is stated in a Customs Notice dated 9th February 1912, that for the purposes of the above-mentioned By-Law No. 196, referring to the denaturation of cloth oil, the term "textile goods" may be taken as including "rope."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c. :—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	COMMONWEALTH OF AUSTRALIA—*cont.*		£	s.	d.
Other oils :					
In vessels, not above one gallon :					
Quarter-pints and smaller sizes :					
Under the British Preferential Tariff		*Per dozen*	0	0	9
„ General Tariff		„	0	1	0
Half-pints and over quarter-pints:					
Under the British Preferential Tariff		*Per dozen*	0	1	6
„ General Tariff		„	0	2	0
Pints and over half-pints :					
Under the British Preferential Tariff		*Per dozen*	0	3	0
„ General Tariff		„	0	4	0
Quarts and over pints:					
Under the British Preferential Tariff		*Per dozen*	0	6	0
„ General Tariff		„	0	8	0
Over a quart :					
Under the British Preferential Tariff		*Per gall.*	0	2	0
„ General Tariff		„	0	2	8
In vessels above one gallon :					
Vegetable oils, edible, including salad, cooking, and fish-frying oils		*Per gall.*	0	2	0
Vegetable oils, edible, not elsewhere included, when denaturated as prescribed by Departmental By-Laws		„	0	0	6

["Edible colza oil" may be denaturated as follows:

When intended for Church use, as a burning oil :—

By the addition to each 100 gallons of edible colza oil

(1) Of not less than 5 gallons of approved blown rapeseed oil and 10 ozs. of birch tar oil. The blown rapeseed oil shall have a specific gravity of not less than 0·96 at 60° F. The birch tar oil should have a sp. gr. of not less than 0·926 at 20° C. (By-Law No. 220, dated 18th May 1912, as amended by By-Law No. 257, dated 20th December 1912), or

(2) Of 10 ozs. (fluid) of birch tar oil (of a sp. gr. of not less than 0·926 at 20° C., and ½ gallon of oil of mirbane (of a sp. gr. of not less than 1·185, nor more than 1·205 at 20° C.) (By-Law No. 231, dated 18th June 1912.)

When intended for use in miners' safety lamps as a burning oil :—

By the addition to each 75 gallons of edible colza oil of not less than 10 gallons high test kerosene (300° test) and 15 gallons kerosene (150° test). By-Law No. 226, dated 11th June 1912).]

The following method has been approved for the denaturation of "rape seed oil" intended for the purpose above specified, viz. :—

70 gallons rape seed oil.
30 gallons high test kerosene (300 degrees test).

(Supplement No. 2 to the Customs Tariff Guide).

It is further laid down in Customs By-Law No. 194, dated 12th January 1912, as amended by By-Law No. 209, dated 10th February 1912, and 256, dated 20th December 1912, that the method of denaturation of "edible vegetable oils, n.e.i.," shall be as follows :—

If for use in the manufacture of soap :—

(*a*) It must be, when opened, at once mixed with the soap stock (prior to such mixing the Collector shall be satisfied that mixture with such stock will constitute effectual denaturation of the oil), or

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Other oils—*cont.*

Edible vegetable oils, n.e.i.—*cont.*

If for use in the manufacture of soap—cont.

(*b*) It must be denaturated by the addition to each 100 gallons of the oil of 5 °/₀ of castor oil, and of 5 °/₀ of molten tallow.

If for use otherwise than in the manufacture of soap :—

To each 100 gallons of the oil shall be added the following, viz.—

20 gallons high test kerosene.

3 gallons commercial cod or herring oil.

1 gallon thin residual oil of sp. gr., not exceeding 0·90 at 60° F., flash-point not below 150° F., and viscosity not above 1 min. 50 secs. at 80° F. (Redwood).

As regards blown or thickened oils coming within the above item of "edible vegetable oils, n.e.i.," and for use only in the manufacture of other non-edible oils, there shall be added to the blown or thickened oil:—

(*a*) The equivalent of 5 °/₀ of its bulk of mineral lubricating oil of sp. gr., 86 at 60° F., or

(*b*) The equivalent of 10 °/₀ of its bulk of mineral lubricating oil of less than the specific gravity quoted.

(*c*) Blown rape seed oil having a specific gravity of 0·96 or higher at 60° F. shall be considered sufficiently denaturated by the blowing process.]

China, sesame, and soya bean oils, when denaturated as prescribed by departmental By-Laws - - - - - - - Free.

[It is laid down in Customs By-Law No. 195, dated 12th January 1912, as amended by By-Law No. 209, dated 10th February 1912, that the method of denaturation of "China, sesame, and soya bean oils" shall be as follows:

If for use in the manufacture of soap :

(*a*) It must be, when opened, at once mixed with the soap stock (prior to such mixture the Collector shall be satisfied that mixture with such stock will constitute effectual denaturation of the oil), or

(*b*) To each 100 gallons of the oil shall be added
5 °/₀ of castor oil or fish oil, and
5 °/₀ of molten tallow.

If for use in the manufacture of candles :

To each 100 gallons of the oil contained in a vat fitted with a heating appliance there shall be added not less than 4 °/₀ of sulphuric acid of strength not less than 1·77 sp. gr. at 60° F., and the whole heated to a temperature exceeding 230° F. for at least 30 minutes. Treatment of the oil with dilute sulphuric acid before denaturation may be allowed.

If for use other than for soap or candle making :

(*a*) To each 100 gallons of the oil shall be added—

20 gallons high test kerosene,

3 gallons commercial cod or herring oil,

1 gallon thin residual oil of sp. gr., not exceeding 0·90 at 60° F., flash point not below 150° F., and viscosity not above 1 min. 50 secs. at 80° F. (Redwood), or

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£	s.	d.
China, &c., oils—*cont.*			
(*b*) To each 100 gallons of the oil shall be added— 20 gallons eucalyptus oil, 3 gallons turpentine, 1 gallon liquid tar.			
(*c*) The following additional methods of denaturating "soya bean oil" are prescribed in By-Law No. 216, dated 23rd April 1912, and in Supplements Nos. 1 and 2 to the Customs Tariff Guide, viz.:—			
(i) By adding 25 gallons of commercial neats-foot oil and 25 gallons of 300° test kerosene to 50 gallons of soya bean oil.			
(ii) By adding 5 gallons of terebene and 5 gallons of turpentine to 90 gallons of soya bean oil.			
(iii) By adding 25 gallons of tung oil to 100 gallons of soya bean oil.			
(iv) 50 gallons soya bean oil. 25 „ whale oil. 25 „ high test kerosene (300 degrees test).			
Further, "soya bean oil" may be denaturated as follows: *For paint making:* 5 gallons turpentine substitute (mineral spirit). 10 „ crude rosin oil, and 85 „ soya bean oil; or 85 parts soya bean oil, and 15 „ crude rosin oil, or double-boiled linseed oil; or 85 parts soya bean oil, 5 „ crude rosin oil, and 10 „ „ fish oil. *For burning purposes:* 70 gallons soya bean oil, and 30 „ high test kerosene; (Supplements No. 7 and 21 to the Customs Tariff Guide). or 100 gallons soya bean oil, 20 „ high test kerosene, and 5 „ crude fish oil. (Supplement No. 9 to the Customs Tariff Guide.)			
China oil for *burning purposes* may be denaturated as follows: China oil - - - - - - - 70 gallons. Castor oil of the quality of Calcutta seconds 30 gallons. [Duty to be charged on the resultant mixture at 6*d.* per gallon on the quantity of castor oil used. The China oil shall be considered denaturated and be free of duty.) (Supplement No. 8 to the Customs Tariff Guide.)]			
Castor, Turkey red oil, commercial oleic acid, linseed tung and other vegetable paint oils - - - - *Per gall.*	0	0	6
Solar oils - - - - - - - „	0	0	1

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
COMMONWEALTH OF AUSTRALIA—*cont.*		
Residual oils (*a*)	*Per gall.*	0 0 0½
All other vegetable oils	"	0 0 6
[*Note.*—A *drawback* equal to the full amount of duty paid is allowed, under certain prescribed conditions, on the following imported oils when used in the manufacture of articles within the Commonwealth on the exportation of such manufactured articles:		
Residual oil used in the manufacture of grease within the Commonwealth according to the following formulæ—		
20 % resin and 80 % residual oil.		
15 % " 85 % "		
10 % " 90 % "		
Linseed oil, used in the manufacture of paints mixed ready for use, and of paints and colours ground in liquid.		
Cocoanut oil, crude, used in the manufacture of soap.]		
TERRITORY OF PAPUA.		
Perfumed oils		10 % *ad valorem.*
All other vegetable oils	*Per gall.*	0 0 6
DOMINION OF NEW ZEALAND.		
Essential (except eucalyptus), oil of rhodium and fusel oil		Free.
Turpentine substitute, composed of volatile mineral oils in combination with volatile vegetable oils		Free.
Wood naphtha		Free.
Eucalyptus oil		20 % *ad valorem.*
Harness oil:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
Perfumed oil:		
If the produce of some part of the British Dominions		25 % *ad valorem.*
Otherwise		37½ % *ad valorem.*
Mixtures of vegetable with other oils:		
In vessels capable of containing one gallon or more:		
If the produce of some part of the British Dominions	*Per gall.*	0 0 6
Otherwise	"	0 0 7½
In other vessels		20 % *ad valorem.*
All other vegetable oils (except mixtures):		
In vessels capable of containing one gallon or more		Free.
In other vessels		20 % *ad valorem.*
FIJI.		
Vegetable oils, in bulk (except for medicinal use)	*Per gall.*	0 0 9
All other vegetable oils, including those for medicinal purposes		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Palm, palm kernel, cotton seed and cocoa-nut oils, in bulk, for manufacturing purposes, and under such conditions and regulations as the Customs may prescribe		Free.
Oils, lubricating (not elsewhere specified)	*Per imp. gall.*	0 0 3
Essential or perfumed oils, including eucalyptus:		
Under the British Preferential Tariff		22 % *ad valorem.*
" General Tariff		25 % *ad valorem.*
All other vegetable oils:		
Under the British Preferential Tariff		12 % *ad valorem.*
" General Tariff		15 % *ad valorem.*

(*a*) When the Department is in doubt as to the exact nature of any oil described as a "residual oil," it shall be denaturated in accordance with prescribed regulations. Security is required in all cases where residual oil denaturated under By-laws is delivered for a specified use (except in the case of oil delivered under bond for the use of the Royal Navy or to oil utilised for manufacture in bond).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
RHODESIA.	
Palm, palm kernel, cotton seed and cocoa-nut oils, in bulk, for manufacturing purposes, and under such conditions and regulations as the Customs may prescribe	Free.
Essential or perfumed oils, including eucalyptus:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	20 % *ad val.*
The produce of non-reciprocating British Possessions	20 % *ad val.*
Under the General Tariff	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	10 % *ad valorem.*
All other vegetable oils:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	12 % *ad val.*
The produce of non-reciprocating British Possessions	12 % *ad val.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	10 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Lamp oils — *Per gall.*	0 0 2
All other oils	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Oils, the *bonâ fide* produce of West Africa	Free.
All other vegetable oils	10 % *ad valorem.*
If imported into the East of the Volta:	
Illuminating and perfumed oils	4 % *ad valorem.*
All other vegetable oils	Free.
SIERRA LEONE.	
Oils by letter post	Prohibited.
Edible oils	Free.
Oils, being West African produce	Free.
Oils for perfumery purposes	10 % *ad valorem.*
All other vegetable oils — *Per old wine gall.*	0 0 6
GAMBIA.	
Palm and kernel oils, if of African produce	Free.
Cooking and edible oils in bulk, in packages of not less than 1 gallon — *Per gall.*	0 0 6
Illuminating, not edible, oils — "	0 0 3
All other vegetable oils	5 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA.	£	s.	d.
Cocoanut, palm, and palm kernel oils, not edible, for manufacturing soap; also olive oil for manufacturing soap or tobacco, or for canning fish	Free.		
Cocoanut oil, not edible, when imported for use in the manufacture of refined cocoanut oil	Free.		
(Order-in-Council, dated 16th November 1910.)			
Bleached palm oil	Free.		
Resin oil and China wood oil	Free.		
Crude cotton seed oil, when imported by manufacturers of refined cotton seed oil for use only in their own factories in the manufacture of such refined cotton seed oil	Free.		
(Customs Memo., No. 1,646 B. dated 11th August 1911.)			
Refined cotton seed oil (edible) for canning fish	Free.		
Peanut oil for manufacturing soap or for canning fish; soya bean oil for manufacturing soap	Free.		
Cotton seed oil and cocoanut oil not otherwise provided for:			
Under the British Preferential Tariff	12½ % *ad valorem.*		
„ General Tariff	17½ % *ad valorem.*		
Essential oils, not otherwise provided for, including bay oil, otto of limes, and peppermint oil:			
Under the British Preferential Tariff	5 % *ad valorem.*		
„ Intermediate Tariff	7½ % *ad valorem.*		
„ General Tariff	7½ % *ad valorem.*		
Lubricating oils:			
Under the British Preferential Tariff	12½ % *ad valorem.*		
„ General Tariff	20 % *ad valorem.*		
Olive oil, not elsewhere specified:			
Under the British Preferential Tariff	15 % *ad valorem.*		
„ Special Tariff of the Franco-Canadian Treaty	15 % *ad valorem.*		
„ Intermediate Tariff	20 % *ad valorem.*		
„ General Tariff	20 % *ad valorem.*		
Sesame seed oil:			
Under the British Preferential Tariff	15 % *ad valorem.*		
„ General Tariff	25 % *ad valorem.*		
Linseed or flax-seed oil, raw or boiled:			
Under the British Preferential Tariff — *Per* 100 *lbs.*	0	5	1·67
„ General Tariff — „	0	6	9·40
Hair oil:			
Under the British Preferential Tariff	25 % *ad valorem.*		
„ Intermediate Tariff	32½ % *ad valorem.*		
„ General Tariff	35 % *ad valorem.*		
Castor oil; soap oil (*i.e.*, a mixture of oils for manufacture of soap); corn oil; cotton seed, refined or not (except edible refined oil for canning fish); and maize oils:			
Under the British Preferential Tariff	15 % *ad valorem.*		
„ Intermediate Tariff	17½ % *ad valorem.*		
„ General Tariff	17½ % *ad valorem.*		
(Appraisers' Bulletin No. 327, dated 19th August 1909.)			
Printing ink oil, produced from linseed oil:			
Under the British Preferential Tariff	15 % *ad valorem.*		
„ Intermediate Tariff	17½ % *ad valorem.*		
„ General Tariff	17½ % *ad valorem.*		
(Appraisers' Bulletin No. 613, dated 11th February 1913.)			
All other vegetable oils:			
Under the British Preferential Tariff	15 % *ad valorem.*		
„ Intermediate Tariff	17½ % *ad valorem.*		
„ General Tariff	17½ % *ad valorem.*		
[*Note.*—A *drawback* of 99 % of the duty (not including special or dumping duty) is allowed on the following articles for home consumption: (i) cotton seed oil, when used in the manufacture of liquid annatto; and (ii) oil when entering into the cost of binder twine manufactured in Canada.]			

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
NEWFOUNDLAND.		
Cotton-seed and olive oils, when imported by manufacturers for use in the preservation of fish or fish glue; vegetable oils for use in curing fish		Free.
Cotton-seed, sesame, and other oils, to be used in other manufactures and butter colouring		15 % *ad val.* (*a*)
Linseed or flax-seed oils, raw or boiled		15 % *ad val.* (*a*)
Other sesame oil		25 % *ad val.* (*a*)
Olive oil not elsewhere specified:—		
In the bulk		25 % *ad val.* (*a*)
In the bottle (including salad oils)		35 % *ad val.* (*a*)
Illuminating oils	*Per gall.*	0 0 2·96 (*a*)
Lubricating oil when imported by cold storage companies for use in connection with their machinery		Free.
Lubricating oil, when imported in bottles, tins, or other packages each holding less than one gallon		25 % *ad val.* (*a*)
Lubricating oils, not elsewhere specified	*Per gall.*	0 0 3·95 (*a*)
Essential oils		25 % *ad val.* (*a*)
Cod liver oil and compounds of which cod liver oil forms a prominent part, and other oils prepared for medicinal purposes		30 % *ad val.* (*a*)
Hair oils; and all other vegetable oils		40 % *ad val.* (*a*)
BAHAMAS.		
Olive oil	*Per gall.*	0 1 0
Linseed and all other vegetable oils	"	0 0 9
TURK'S AND CAICOS ISLANDS.		
All kinds	*Per gall.*	0 0 6
JAMAICA.		
Medicinal, essential and perfumed oils		10 % *ad valorem.*
Castor oil (in tins or in bulk), cotton-seed oil, cocoanut oil, and all other vegetable oils	*Per gall.*	0 0 5
CAYMAN ISLANDS.		
All kinds		5 % *ad valorem.*
ST. LUCIA.		
Cotton seed oil	*Per gall.*	0 0 7
Olive and all other vegetable oils	"	0 0 7
ST. VINCENT.		
Lubricating oils		Free.
Cotton seed, olive, and all other kinds used for cooking	*Per gall.*	0 0 6
All other vegetable oils		10 % *ad valorem.*
BARBADOS.		
Bay oil for the avowed purpose of being used in converting spirits into bay rum. (Act No. 6 of 1906)		Free.
All other vegetable oils		10 % *ad valorem.*
[A *drawback* of the amount of duty paid is allowed on imported crude cotton seed oil refined in the island and exported within six months of importation, under certain prescribed conditions (Act No. 15 of 1910)].		
GRENADA.		
Olive and other cooking oils	*Per gall.*	0 1 0
All other vegetable oils	"	0 0 9

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
VIRGIN ISLANDS.				
Castor oil		Free.		
Olive oil	*Per gall.*	0	1	0
All other vegetable oils	"	0	0	9
ST. CHRISTOPHER—NEVIS.				
Hair oil	25 % *ad valorem.*			
Castor and olive oils	*Per gall.*	0	1	6
All other vegetable oils	"	0	1	0
ANTIGUA.				
Hair oil and similar toilet requisites and accessories	25 % *ad valorem.*			
Castor and olive oils	13⅛ % *ad valorem.*			
All other vegetable oils	*Per gall.*	0	1	0
MONTSERRAT.				
Hair oil and similar toilet accessories	30 % *ad valorem.*			
Castor and olive oils	*Per gall.*	0	1	6
All other vegetable oils	"	0	1	0
DOMINICA.				
Essential oils	12½ % *ad valorem.*			
Olive and cotton-seed oils (refined)	*Per gall.*	0	1	0
Castor oil	"	0	1	6
All other vegetable oils	"	0	0	8
TRINIDAD AND TOBAGO.				
Cocoanut oil	Free.			
Edible of all kinds, including olive and cotton seed oils, but not including cocoanut oil	*Per gall.*	0	1	3
All other vegetable oils, including lubricating, medicinal, perfumed, and essential oils	*Per gall.*	0	0	6
BERMUDA.				
All kinds	10 % *ad valorem.*			
BRITISH HONDURAS.				
All kinds	12½ % *ad valorem.*			
BRITISH GUIANA.				
Essential, perfumed, or medicinal oils (except castor)	15 % *ad val.* (*a*)			
Castor and all other vegetable oils	*Per gall.*	0	1	0½ (*b*)
GIBRALTAR.				
All kinds	Free.			
MALTA.				
Linseed and medicinal oils; also oils, which, being unfit for food, are intended for industrial purposes	Free.			
Cotton-seed oil	*Per gall.*	0	0	2⅔
All other vegetable oils	"	0	0	1⅓
CYPRUS.				
Oils in bulk:				
Olive oil	*Per* 100 *okes*	0	6	2⅔
Linseed oil	"	0	4	5⅓
Vegetable oils for use in the manufacture of soap, provided that such oils are rendered unfit for alimentary purposes at the expense of the importer, and under the supervision of the Customs (Order-in-Council of May 1st, 1905)	*Per* 100 *okes*	0	4	5⅓
All other vegetable oils	"	2	0	0

[An oke = 1⅜ quarts.]

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.
(*b*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—OIL CAKE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Oil cake and cattle food of all kinds		Free.
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Castor-seed poonac		Free.
Other poonac	*Per cwt.*	Rupee 0 25 cts.
Oil cake, not otherwise specified		5½ % *ad valorem.*
MAURITIUS.		
Poonac or copperah		Rupee 0 6 cts.
All other oil cake		12 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Linseed for the manufacture of linseed oil and cake, and for cultivation (By-Law No. 143, dated 29th November 1910.)		Free.
Linseed cake and oil cake	*Per cental*	0 1 0
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on oilcake (in cake form), crushed and bagged within the Commonwealth, on the exportation of such oilcake.]		
TERRITORY OF PAPUA.		
All kinds		5 % *ad valorem.*
DOMINION OF NEW ZEALAND.		
Soya-bean cake:		
If the produce of some part of the British Dominions	*Per cental* (100 *lbs.*)	0 1 0
Otherwise	,, ,,	0 1 2⅔
[Minister's Order No. 1018, dated 3rd September 1912.]		
All other animal foods:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
FIJI.		
All kinds		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
All kinds:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 1 10
,, General Tariff	,,	0 2 0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—OIL CAKE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - *Per* 100 *lbs.*	0 1 6
The produce of non-reciprocating British Possessions *Per* 100 *lbs.*	
Under the General Tariff - - - - ,,	0 2 0
Imported into the Congo Basin of Northern Rhodesia ,,	0 1 6 or if less 10 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % *ad valorem.*
,, ,, other Protectorate ports - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - -	Free.
NIGERIA.	
All kinds - - - - - - - -	Free.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - -	10 % *ad valorem.*
,, ,, East of the Volta - - -	4 % *ad valorem.*
SIERRA LEONE.	
All kinds - - - - - - -	10 % *ad valorem.*
GAMBIA.	
All kinds - - - - - -	Free.
DOMINION OF CANADA.	
Soya beans and soya bean cake for use in the manufacture of cattle food and of fertilizers when imported by manufacturers of such cattle food and fertilizers (Customs Memo. 1,591B, dated 7th June 1910)	Free.
Linseed oil cake and linseed oil cake meal; cotton seed cake and cotton seed cake meal; also palm nut cake and palm nut cake meal - - - - - - - -	Free.
Cattle food containing molasses:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
,, General Tariff - - - - -	20 % *ad valorem.*
NEWFOUNDLAND.	
All kinds - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—OIL CAKE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BAHAMAS.		
Dairy feed	*Per bushel*	0 0 6
All other kinds		20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.		
All kinds		Free.
JAMAICA.		
All kinds		10 % *ad valorem.*
CAYMAN ISLANDS.		
All kinds		5 % *ad valorem.*
ST. LUCIA.		
Linseed oil cake and linseed oil cake meal:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 0 9⅗
„ General Tariff	„	0 1 0
Other crushed food for cattle	„	0 1 0
ST. VINCENT.		
Linseed oil cake and linseed oil cake meal:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 0 5
„ General Tariff	„	0 0 6¼
All other kinds	„	0 0 5
BARBADOS.		
All kinds:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 0 6
„ General Tariff	„	0 0 7½
GRENADA.		
Linseed oil cake and linseed oil cake meal:		
Under the British Preferential Tariff		8 % *ad valorem.*
„ General Tariff		10 % *ad valorem.*
All other kinds		10 % *ad valorem.*
VIRGIN ISLANDS.		
All kinds	*Per* 100 *lbs.*	0 1 6
ST. CHRISTOPHER—NEVIS.		
Cotton seed meal		Free.
Linseed oil cake meal:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 0 11⅕
„ General Tariff	„	0 1 2
Other oilmeal	„	0 1 2
Linseed oil cake:		
Under the British Preferential Tariff		8⅘ % *ad valorem.*
„ General Tariff		11 % *ad valorem.*
Other kinds		11 % *ad valorem.*
ANTIGUA.		
Linseed oil cake and linseed oil cake meal:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 1 0⅗
„ General Tariff	„	0 1 4
All other kinds	„	0 1 4
MONTSERRAT.		
Linseed oil cake meal:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 1 4
„ General Tariff	„	0 1 8
Other oilmeal, cotton seed meal, and similar preparations	„	0 1 8
Linseed oil cake:		
Under the British Preferential Tariff		10⅔ % *ad valorem.*
„ General Tariff		13⅓ % *ad valorem.*
Other kinds		13⅓ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—OIL CAKE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
DOMINICA.				
Linseed oil cake and linseed oil cake meal				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	8
„ General Tariff	„	0	2	1
All other kinds	„	0	2	1
TRINIDAD AND TOBAGO.				
Cattle and other animal foods:				
Molassine, molascuit, soya bean cake and any other preparation, which the Collector of Customs is satisfied is intended as food for cattle	*Per* 100 *lbs.*	0	0	7½
Linseed oil cake and linseed oil meal:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	0	6
„ General Tariff	„	0	0	7½
BERMUDA.				
Oilmeal or linseed meal	*Per* 100 *lbs.*	0	0	3
All other kinds	10 % *ad valorem.*			
BRITISH HONDURAS.				
All other kinds	12½ % *ad valorem.*			
BRITISH GUIANA.				
Oil meal and cakes:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	0	5 (*a*)
„ General Tariff	„	0	0	6¼ (*a*)
GIBRALTAR.				
All kinds	Free.			
MALTA.				
All kinds	Free.			
CYPRUS.				
All kinds:				
If for use as "fodder for cattle"	Free.			
Otherwise	8 % *ad valorem.*			

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c. :—GREASE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % *ad valorem.*
[Under Customs Circular No. 8 of 1912, provision is made for a refund of duty in the case of *tallow* used in weaving mills, subject to the following procedure:— On importation the duty should be paid, and the Customs Department should notify the Cotton Excise Department of the mill on whose behalf the tallow is being imported, details of the importation being furnished. At the mill an account of the receipts and consumption of tallow should be regularly kept: stocks would be checked by the Excise Department, and on a certificate from the inspector as to the quantity consumed, a refund of the duty involved would be made by the Customs Department. No refund would be made if applied for more than six months after importation.]		
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		5½ % *ad valorem.*
MAURITIUS.		
Tallow	*Per cwt.*	Rupee 1 52
Cart-grease	"	" 0 76
All other grease		12 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Rouge and Tripoli grease, for polishing		Free.
(Customs Tariff Guide.)		
Stearine	*Per lb.*	0 0 1
Currier's hard grease containing a large percentage of paraffin wax	*Per lb.*	0 0 1
(Customs Tariff Guide.)		
Greases, including axle grease and tallow unrefined:		
In packages not exceeding 4 lbs. in weight	*Per cwt.*	0 4 0 or 15 % *ad val.* whichever rate returns the higher duty.
In packages exceeding 4 lbs. in weight	*Per cwt.*	0 2 0 or 10 % *ad val.*, whichever rate returns the higher duty.
TERRITORY OF PAPUA.		
All kinds		5 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—GREASE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
DOMINION OF NEW ZEALAND.		
Tallow		Free.
Axle grease and other solid lubricants; petroleum greases and mixtures of the same with other substances:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
Curriers' hard greases containing not more than 60 % of paraffin		Free.
Curriers' hard greases containing more than 60 % of paraffin (classed as paraffin wax—Ministers' Order No. 888, dated 5th October 1908)	*Per lb.*	0 0 1
Stearine:		
If the produce of some part of the British Dominions	*Per lb.*	0 0 0¾
Otherwise	"	0 0 0 9/10
FIJI.		
Vaseline or soft paraffin	*Per lb.*	0 0 2
Grease, including dripping, fat, lard and tallow		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Stearine grease ordinarily used in the manufacture of candles or explosives; also tallow (including vegetable tallow)		Free.
Cottolene, nuttose, and other similar substances for use as food or for cooking:		
Under the British Preferential Tariff	*Per lb.*	0 0 3
" General Tariff	"	0 0 3¼
All other grease:		
Under the British Preferential Tariff		12 % *ad valorem.*
" General Tariff		15 % *ad valorem.*
RHODESIA.		
Stearine grease ordinarily used in the manufacture of candles or explosives; also tallow (not vegetable)		Free.
Cottolene, nuttose, and other similar substances for use as food (including vegetable tallow—Customs decision):		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per lb.*	0 0 1
The produce of non-reciprocating British Possessions	"	0 0 1¼
Under the General Tariff	"	0 0 1¼
Imported into the Congo Basin of Northern Rhodesia	"	0 0 1 or if less 10 % *ad val.*
All other grease:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		9 % *ad valorem.*
The produce of non-reciprocating British Possessions		9 % *ad valorem.*
Under the General Tariff		15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		9 % *ad valorem.*
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—GREASE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
If imported into the West of the Volta:	
All kinds	10 % *ad valorem.*
If imported into the East of the Volta:	
Tallow	Free.
All other grease	4 % *ad valorem.*
SIERRA LEONE.	
Tallow by letter post	Prohibited.
Grease for use as lubrication for motor vehicles and engines used for industrial or commercial purposes and imported by or on behalf of the owners of motor vehicles and engines, when admitted as such by the Collector of Customs	Free.
All other grease	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Foot-grease, being the refuse of cotton seed or olives after the oil has been pressed out; also grease, rough, the refuse of animal fat for the manufacture of soap and oils exclusively	Free.
Foots of cotton seed oil recovered by acid treatment and fit only for the manufacture of soap. (Appraisers' Bulletin, No. 289, dated 16th Oct. 1908)	Free.
Degras and grease for stuffing or dressing leather and which are fit only for such use	Free.
Other stearine, animal (including oleo-stearine—Appraisers' Bulletin, No. 327, dated 19th August 1909), also cottolene:	
Under the British Preferential Tariff - *Per lb.*	0 0 0·74
" General Tariff - "	0 0 0·99
Tallow:	
Under the British Preferential Tariff	15 % *ad valorem.*
" General Tariff	20 % *ad valorem.*
Axle grease:	
Under the British Preferential Tariff	12½ % *ad valorem.*
" General Tariff	20 % *ad valorem.*
Vaseline and all similar preparations of petroleum for toilet, medicinal, or other purposes:	
Under the British Preferential Tariff	15 % *ad valorem.*
" General Tariff	25 % *ad valorem.*
[*Note.*—A *drawback* of 99 % (not including special or dumping duty) is allowed on stearine and cascine when used in the manufacture of leather.]	
NEWFOUNDLAND.	
Tallow and grease (except axle grease)	15 % *ad val.* (*a*)
Axle grease	25 % *ad val.* (*a*)
Stearine and vaseline	30 % *ad val.* (*a*)

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—GREASE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BAHAMAS.		
Tallow and crude vaseline		10 % *ad valorem.*
All other grease		20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.		
All kinds		10 % *ad valorem.*
JAMAICA.		
Products of petroleum	*Per gall.*	0 0 4
All other grease		10 % *ad valorem.*
CAYMAN ISLANDS.		
All kinds		5 % *ad valorem.*
ST. LUCIA.		
Grease, stearine, tallow, and other animal fats	*Per* 100 *lbs.*	0 2 6
ST. VINCENT.		
Mill grease and lubricating oils		Free.
All other grease		10 % *ad valorem.*
BARBADOS.		
Tallow	*Per* 100 *lbs.*	0 2 0
GRENADA.		
Grease, stearine, tallow, and other animal fats	*Per* 100 *lbs.*	0 4 2
VIRGIN ISLANDS.		
Tallow, coomb, axle, or machine grease	*Per* 100 *lbs.*	0 4 2
ST. CHRISTOPHER—NEVIS.		
Tallow and grease		11 % *ad valorem.*
ANTIGUA.		
Tallow	*Per lb.*	0 0 0½
All other grease		13⅓ % *ad valorem.*
MONTSERRAT.		
Tallow and grease		15 % *ad valorem.*
DOMINICA.		
Tallow, coomb, axle, or machine grease	*Per* 100 *lbs.*	0 4 2
TRINIDAD AND TOBAGO.		
Stearine and tallow	*Per* 100 *lbs.*	0 5 0
All other grease	,,	0 1 0
BERMUDA.		
All kinds		10 % *ad valorem.*
BRITISH HONDURAS.		
All kinds		12½ % *ad valorem.*
BRITISH GUIANA.		
Grease, including stearine, tallow, and other animal fats	*Per lb.*	0 0 0½ (*a*)
[*Note.*—A *drawback* equal to the amount of the duty is allowed on the exportation of candles made from duty-paid imported stearine.]		
GIBRALTAR.		
All kinds		Free.
MALTA.		
All kinds		Free.
CYPRUS.		
All kinds		8 % *ad valorem.*

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c. :—LARD.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
BRITISH INDIA.		
All kinds		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		5½ % *ad valorem.*
MAURITIUS.		
Hogslard, cocoline, and cocotine	*Per cwt.*	Rupees 2 54 cts.
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Lard, lard oil, and refined fats (including cottoline)	*Per lb.*	0 0 1
TERRITORY OF PAPUA.		
All kinds		5 % *ad valorem.*
DOMINION OF NEW ZEALAND.		
All kinds:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
FIJI.		
Lard, dripping, and fat		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Lard:		
Under the British Preferential Tariff	*Per lb.*	0 0 1
„ General Tariff	„	0 0 1¼
Compound lard, cottolene, nuttose, and other similar substances for use as food or for cooking:		
Under the British Preferential Tariff	*Per lb.*	0 0 3
„ General Tariff	„	0 0 3¼
RHODESIA.		
Lard, including compound-lard, cottolene, nuttose, and other similar substances, for use as food:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per lb.*	0 0 1
The produce of non-reciprocating British Possessions	„	0 0 1¼
Under the General Tariff	„	0 0 1¼
Imported into the Congo Basin of Northern Rhodesia	„	0 0 1 or if less 10 % *ad valorem.*
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds		10 % *ad valorem.*
SOMALILAND PROTECTORATE.		
All kinds:		
If imported into Zeyla		5 % *ad valorem.*
„ „ other Protectorate ports		7 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix 1.]

OILS, FATS, RESINS, &c. :—LARD—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
ST. HELENA.		
All kinds		Free.
NIGERIA.		
All kinds		Free.
GOLD COAST.		
All kinds:		
If imported into the West of the Volta		10 % *ad valorem.*
" " East of the Volta		4 % *ad valorem.*
SIERRA LEONE.		
All kinds		Free.
GAMBIA.		
All kinds		5 % *ad valorem.*
DOMINION OF CANADA.		
Lard, lard compound, and similar substances; also cottolene:		
Under the British Preferential Tariff	*Per lb.*	0 0 0·74
" General Tariff	"	0 0 0·99
[*Note.*—It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that "tins containing lard are dutiable at the same rate as if imported empty."]		
NEWFOUNDLAND.		
Lard, lard compound and similar substances; also cottolene		30 % *ad val.* (*a*)
[*Note.*—The packages on which lard, compound lard, cottolene and similar substances for lard are imported for consumption must be stamped or marked by a Customs Officer with the name of the article or with some distinguishing mark: otherwise the importation is prohibited.]		
BAHAMAS.		
Lard, lard substitutes, lard compound, and cottolene	*Per lb.*	0 0 1
TURK'S AND CAICOS ISLANDS.		
Lard and lard substitutes	*Per lb.*	0 0 0½
JAMAICA.		
Lard, lard substitutes, and cottolene	*Per lb.*	0 0 1
[Subject to the following *tare allowances:*		
Firkins and half firkins:		
American	1 lb. more than invoice tare.	
Kegs with iron hoops weighing about 39 lbs. (gross)	10 lbs. each.	
In tins:		
25 lbs. (net)	2½ lbs. each.	
20 " "	2 " "	
10 " "	1 " "	
5 " "	½ " "	
2 " "	4 ozs. "	
1 " "	2 " "	
Tierces	6 lbs. over invoice tare.]	
CAYMAN ISLANDS.		
All kinds		5 % *ad valorem.*
ST. LUCIA.		
Lard:		
Under the British Preferential Tariff	*Per lb.*	0 0 1½
" General Tariff	"	0 0 1½

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—LARD—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ST. VINCENT.				
All kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	4	2
" General Tariff	"	0	5	2½
BARBADOS.				
Lard and its compounds or substitutes:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	4
" General Tariff	"	0	4	2
GRENADA.				
All kinds:				
Under the British Preferential Tariff	*Per lb.*	0	0	0⅕
" General Tariff	"	0	0	1
VIRGIN ISLANDS.				
Lard and its compounds	*Per* 100 *lbs.*	0	4	2
ST. CHRISTOPHER—NEVIS.				
Lard:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	4
" General Tariff	"	0	4	2
ANTIGUA.				
Lard				
Under the British Preferential Tariff	*Per lb.*	0	0	0⅜
" General Tariff	"	0	0	0½
MONTSERRAT.				
Lard				
Under the British Preferential Tariff	*Per lb.*	0	0	0⅜
" General Tariff	"	0	0	0¾
DOMINICA.				
Lard:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	4	0
" General Tariff	"	0	5	0
TRINIDAD AND TOBAGO.				
Lard:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	6	8
" General Tariff	"	0	8	4
Lard compounds	"	0	8	4
Lard oil	*Per gallon*	0	0	6
BERMUDA.				
All kinds	10 °/₀ *ad valorem.*			
BRITISH HONDURAS.				
All kinds	12½ °/₀ *ad valorem.*			
BRITISH GUIANA.				
Lard and lard compounds and substitutes containing more than 1°/₀ of water	Prohibited.			
Other kinds:				
Under the British Preferential Tariff		0	3	4(*a*)
" General Tariff		0	4	2(*a*)
GIBRALTAR.				
All kinds	Free.			
MALTA.				
All kinds	Free.			
CYPRUS.				
All kinds	8 °/₀ *ad valorem.*			

(*a*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—CANDLES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		5½ % *ad valorem.*
MAURITIUS.		
Wax candles	*Per cwt.*	Rupees 6 10 cts.
All other candles	„	Rupees 2 03 cts.
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Candles, tapers, and night lights:		
Paraffin wax, wholly or in part:		
Under the British Preferential Tariff	*Per cwt.*	0 14 0
„ General Tariff	„	0 18 8
All other kinds:		
Under the British Preferential Tariff	*Per cwt.*	0 9 4
„ General Tariff	„	0 14 0
Solid spirit heaters, including the weight of the immediate containing package	*Per lb.*	0 0 1
TERRITORY OF PAPUA.		
All kinds	*Per cwt.*	0 9 4
DOMINION OF NEW ZEALAND.		
Candles:		
If the produce of some part of the British Dominions	*Per cwt.*	0 14 0
Otherwise	„	1 1 0
FIJI.		
All kinds	*Per lb.*	0 0 1
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Candles:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 4 2
„ General Tariff	„	0 5 0

[*Note.*—Packets of candles reputed to be 12 ozs., 14 ozs., and 16 ozs. are to be deemed to be of those weights respectively.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—CANDLES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
RHODESIA.	
Sulphur candles:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - -	9 % *ad val.*
The produce of non-reciprocating British Possessions -	9 % *ad val.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - - [Customs decision.]	9 % *ad valorem*
All other kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - *Per* 100 *lbs.*	0 4 2
The produce of non reciprocating British Possessions - - - - - - „	0 5 0
Under the General Tariff - - - - „	0 5 0
Imported into the Congo Basin of Northern Rhodesia „	0 4 2 or if less 10 % *ad valorem.*
[*Note.*—Packets of candles reputed to be 12 ozs., 14 ozs., and 16 ozs. are to be deemed to be of those weights respectively.	
NYASALAND PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - - -	5 % *ad valorem.*
„ „ other Protectorate ports - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - - -	Free.
NIGERIA.	
All kinds - - - - - - - -	Free.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - -	10 % *ad valorem.*
„ „ East of the Volta - - - -	Free.
SIERRA LEONE.	
All kinds - - - - - - - -	10 % *ad valorem.*
GAMBIA.	
All kinds - - - - - - - -	5 % *ad valorem.*
DOMINION OF CANADA.	
All kinds:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
NEWFOUNDLAND.	
All kinds - - - - - - *Per lb.*	0 0 1·48(*a*)
[*Note.*—All ingredients used in the manufacture of candles paying more than 25 % *ad valorem*, when imported by manufacturers, may be admitted at the rate of 25 % *ad val.* (*a*)]	
BAHAMAS.	
Tallow candles - - - - - *Per lb.*	0 0 0¾
Other candles - - - - - - „	0 0 1½

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—CANDLES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
TURK'S AND CAICOS ISLANDS.				
All kinds		10 % *ad valorem.*		
JAMAICA.				
Tallow candles	*Per lb.*	0	0	0¾
Composition, wax, or spermaceti candles	„	0	0	2
CAYMAN ISLANDS.				
All kinds		5 % *ad valorem.*		
ST. LUCIA.				
Tallow candles	*Per lb.*	0	0	1
All other candles, night lights and tapers, not of tallow	„	0	0	2
ST. VINCENT.				
Tallow candles	*Per* 100 *lbs.*	0	5	0
All other candles	„	0	10	0
BARBADOS.				
Tallow candles	*Per* 100 *lbs.*	0	4	2
All other candles	„	0	8	4
GRENADA.				
Candles, night lights, and tapers	*Per lb.*	0	0	2
VIRGIN ISLANDS.				
Tallow candles	*Per* 100 *lbs.*	0	4	2
All other candles	„	0	16	8
ST. CHRISTOPHER—NEVIS.				
Tallow candles	*Per* 100 *lbs.*	0	12	6
All other candles	„	1	5	0
ANTIGUA.				
Tallow candles	*Per* 100 *lbs.*	0	12	6
All other candles	„	1	5	0
MONTSERRAT.				
Tallow candles	*Per* 100 *lbs.*	0	12	6
All other candles	„	1	5	0
DOMINICA.				
Tallow candles	*Per* 100 *lbs*	0	4	2
All other candles	„	0	8	4
TRINIDAD AND TOBAGO.				
Tallow candles	*Per* 100 *lbs.*	0	2	2
All other candles	„	0	4	2
BERMUDA.				
All kinds		10 % *ad valorem.*		
BRITISH HONDURAS.				
Tallow candles		12½ % *ad valorem.*		
All other candles	*Per cwt.*	0	9	2·51
BRITISH GUIANA.				
Tallow candles	*Per lb.*	0	0	0½ (*a*)
All other candles	„	0	0	2½ (*a*)
[*Note.*—A *drawback* of the duty paid on candles used underground by persons engaged in gold-mining is allowed, under certain prescribed conditions.]				
GIBRALTAR.				
All kinds		Free.		
MALTA.				
All kinds		Free.		
CYPRUS.				
All kinds	*Per oke* (2·8 *lbs.*)	0	0	1⅓

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—SOAP.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Soap:		
Perfumed and toilet		5½ % *ad valorem.*
All other kinds	*Per cwt.*	Rupee 0 55 cts.
MAURITIUS.		
Soap:		
Ordinary	*Per cwt.*	Rupee 0 89 cts.
Scented		12 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Soap dyes:		
Under the British Preferential Tariff		15 % *ad valorem.*
" General Tariff		20 % *ad valorem.*
Soap:		
Toilet, fancy, or medicated		25 % *ad val.* or 4*d.* per lb., whichever rate returns the higher duty.
All other kinds of soap; also soap substitutes and compounded detergents for washing and cleaning purposes		25 % *ad valorem.*
TERRITORY OF PAPUA.		
Hard and soft soaps	*Per cwt.*	0 4 8
DOMINION OF NEW ZEALAND.		
Honey and brown Windsor soap composition; also Maypole soap (Minister's Order No. 852 dated 14th October 1907)		Free.
Common yellow and blue mottled:		
If the produce of some part of the British Dominions	*Per cwt.*	0 5 0
Otherwise	"	0 6 0
"Lux" soap powder (Minister's Order No. 914, dated 5th October 1909); and "Gre Solvent" (as cleansing paste) (Minister's Order No. 915, dated 1st November 1909)		20 % *ad valorem.*
Soap powder, extract of soap, dry and soft soap, liquid soap, soap solutions and washing or cleansing powders, crystals, pastes and liquids		20 % *ad valorem.*
Soap, olive oil:		
If the produce of some part of the British Dominions		25 % *ad valorem.*
Otherwise (Minister's Order No. 899, dated 1st February 1909)		37½ % *ad valorem.*
All other soap:		
If the produce of some part of the British Dominions		25 % *ad valorem.*
Otherwise		37½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—SOAP—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
FIJI.	
Soap:	
Toilet, fancy, medicated, scented, and soap extracts, including "Lifebuoy" soap - - - - - -	12½ % *ad valorem.*
Plain, hard or soft (including "Sunlight" and "Moonbeam" brands) - - - - - *Per lb.*	0 0 1
FALKLAND ISLANDS.	
All kinds - - - - - - - - -	Free.
UNION OF SOUTH AFRICA.	
Soap, soap powders and extracts:	
Under the British Preferential Tariff - - *Per* 100 *lbs.*	0 4 2 or 22 % *ad val.*, whichever rate returns the higher duty.
„ General Tariff - - - „	0 4 9 or 25 % *ad val.*, whichever rate returns the higher duty.
[*Note.*—A rebate of duty is allowed, under prescribed regulations, on soap and other like substances used in connection with the industry of wool-washing (Act No. 26 of 1914 and Regulations under Government Notice No. 1084 of 7th July 1914).]	
RHODESIA.	
Soap, soap powders and extracts:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - } *Per* 100 *lbs.*	0 4 2 or 20 % *ad val.*, whichever rate returns the higher duty.
The produce of non-reciprocating British Possessions - - - - } *Per* 100 *lbs.*	
Under the General Tariff - - - „	0 4 9 or 25 % *ad val.*, whichever rate returns the higher duty.
Imported into the Congo Basin of Northern Rhodesia „	0 4 2 or if less 10 % *ad valorem.*
[*Notes.*—The maximum rate on British *common* soap is 4*s.* 2*d.* *per* 100 *lbs.* A rebate of the whole, or part of, the duty may be allowed under suitable regulations, on soap and other substances imported for and used exclusively in connection with the industry of wool washing.]	
NYASALAND PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—SOAP—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
„ „ other Protectorate ports	7 % *ad valorem.*
St. HELENA.	
All kinds	Free.
NIGERIA.	
Soap — *Per cwt. (net)*	0 1 3
GOLD COAST.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
„ „ East of the Volta	4 % *ad valorem.*
SIERRA LEONE.	
Soap, by letter post	Prohibited.
All other soaps	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Soap:	
Whale-oil soap	Free.
Common or laundry soap:	
Under the British Preferential Tariff — *Per 100 lbs.*	0 2 8·06
„ General Tariff — „	0 4 1·33
Castile:	
Under the British Preferential Tariff — *Per lb.*	0 0 0·49
„ Intermediate Tariff — „	0 0 0·49
„ General Tariff — „	0 0 0·99
Hard soap (not being whale oil soap or castile soap) when the fair market value thereof at the place of manufacture abroad is over 6 cents (2·96*d.*) per lb. wholesale:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	32½ % *ad valorem.*
„ General Tariff	32½ % *ad valorem.*
(Appraisers' Bulletin No. 594, dated 21st January 1913).	
Harness and Leather dressing:	
Under the British Preferential Tariff	15% *ad valorem.*
„ General Tariff	27½% *ad valorem.*
Soap powders, powdered soap, mineral soap, and all other soaps (including soft soap for pharmaceutical purposes and harness soap dressing) (Appraisers' Bulletin No. 327, dated 19th August 1909):	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	32½ % *ad valorem.*
„ General Tariff	32½ % *ad valorem.*
NEWFOUNDLAND.	
Soap:	
Harness soap and harness dressing	20 % *ad val.* (*a*)
Common or laundry:	
Costing per cwt. $3 and under, including cost of wrappings, coverings, boxes and cases — *Per lb.*	0 0 0·74(*a*)
Costing over $3 per cwt. including cost of wrappings, coverings, boxes and cases — *Per lb.*	0 0 0·99(*a*)
Toilet or perfumed	40 % *ad val.* (*a*)
Pearline and other soap powders	40 % *ad val.* (*a*)
[*Note.*—All ingredients used in the manufacture of soap paying more than 25 % *ad valorem*, when imported by manufacturers, may be admitted at the rate of 25 % *ad val.* (*a*)]	

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—SOAP—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
BAHAMAS.				
Soap:				
Common washing soap	*Per lb.*	0	0	0½
All other kinds		20 % *ad valorem.*		
TURK'S AND CAICOS ISLANDS.				
All kinds, including soap substitutes	*Per* 100 *lbs.*	0	3	0
JAMAICA.				
Soap:				
Common, brown, yellow, or blue mottled, and all other laundry soaps	*Per* 100 *lbs.*	0	2	6
All other kinds		10 % *ad valorem*		
CAYMAN ISLANDS.				
All kinds		5 % *ad valorem*		
ST. LUCIA.				
Soap:				
Fancy:				
Under the British Preferential Tariff		16 % *ad valorem.*		
„ General Tariff		20 % *ad valorem.*		
Common (washing or laundry):				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	2	0
„ General Tariff	„	0	2	6
ST. VINCENT.				
Soap:				
Common washing soap:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	4	2
„ General Tariff	„	0	5	2½
Fancy:				
Under the British Preferential Tariff		10 % *ad valorem.*		
„ General Tariff		12½ % *ad valorem.*		
BARBADOS.				
All kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	6
„ General Tariff	„	0	1	10½
GRENADA.				
Soap:				
Common (washing or laundry):				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	8
„ General Tariff	„	0	2	1
All other kinds:				
Under the British Preferential Tariff		8 % *ad valorem.*		
„ General Tariff		10 % *ad valorem.*		
VIRGIN ISLANDS.				
Soap:				
Scented or fancy		10 % *ad valorem.*		
All other kinds	*Per* 100 *lbs.*	0	4	2
ST. CHRISTOPHER-NEVIS.				
Soap:				
Toilet or fancy (if as "perfumery"):				
Under the British Preferential Tariff		20 % *ad valorem.*		
„ General Tariff		25 % *ad valorem.*		
All other kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	7½
„ General Tariff	„	0	4	6

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—SOAP—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ANTIGUA.

		£	s.	d.
Soap:				
Toilet or fancy:				
Under the British Preferential Tariff		20 % *ad valorem.*		
„ General Tariff		25 % *ad valorem.*		
All other kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	5	0
„ General Tariff	„	0	6	3

MONTSERRAT.

		£	s.	d.
Soap:				
Toilet or fancy:				
Under the British Preferential Tariff		24 % *ad valorem.*		
„ General Tariff		30 % *ad valorem.*		
All other kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	4
„ General Tariff	„	0	4	2

DOMINICA.

		£	s.	d.
Soap:				
Scented or fancy:				
Under the British Preferential Tariff		16 % *ad valorem.*		
„ General Tariff		20 % *ad valorem.*		
All other kinds, including soap powders:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	4
„ General Tariff	„	0	4	2

TRINIDAD AND TOBAGO.

		£	s.	d.
Soap:				
Fancy, including perfumed and medicated soaps for toilet purposes:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	4
„ General Tariff	„	0	4	2
Common, including laundry, polishing, and soft soap:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	8
„ General Tariff	„	0	2	1

BERMUDA.

	£	s.	d.
All kinds	10 % *ad valorem.*		

BRITISH HONDURAS.

	£	s.	d.
All kinds	12½ % *ad valorem.*		

BRITISH GUIANA.

		£	s.	d.
Soap:				
Common:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	2	6(*a*)
„ General Tariff	„	0	3	1½(*a*)
All other kinds		15 % *ad val.* (*b*)		

GIBRALTAR.

	£	s.	d.
All kinds	Free.		

MALTA.

	£	s.	d.
All kinds	Free.		

CYPRUS.

		£	s.	d.
Soap:				
Perfumed and toilet	*Per oke* (2·8 *lbs.*)	0	0	2
All other kinds	„ „	0	0	1½

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.
(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c. :—GLYCERINE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BRITISH INDIA.	
"Glycerine substitute" when imported by the owner of a cotton-weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods - - - - - - - - -	Free.
(Customs Circular No. IV. of 1896.)	
All other kinds - - - - - -	5 % *ad valorem.*
ADEN.	
All kinds - - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - - - -	Free.
CEYLON.	
All kinds - - - - - -	5½ % *ad valorem.*
MAURITIUS.	
All kinds - - - - - - -	12 % *ad valorem.*
SEYCHELLES.	
All kinds - - - - - -	12½ % *ad valorem.*
HONG KONG.	
All kinds - - - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Glycerine, unrefined - - - - - -	Free.
All other kinds of glycerine :	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
" General Tariff - - - - -	30 % *ad valorem.*
TERRITORY OF PAPUA.	
All kinds - - - - - - - -	5 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Glycerine, crude - - - - - - - -	Free.
Refined glycerine :	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
FIJI.	
If used as an ingredient for making explosives - - *Per lb.*	0 0 6
All other kinds - - - - - -	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds - - - - - - -	Free.
UNION OF SOUTH AFRICA.	
Glycerine :	
Crude, in bulk - - - - - - - -	Free.
Other than crude, in bulk, for manufacturing purposes :	
Under the British Preferential Tariff - - - -	Free.
" General Tariff - - - - -	3 % *ad valorem.*
Distilled, not in bulk :	
Under the British Preferential Tariff - - -	22 % *ad valorem.*
" General Tariff - - - - - -	25 % *ad valorem.*
Other glycerine :	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
" General Tariff - - - - -	15 % *ad valorem.*
RHODESIA.	
Glycerine, in bulk, for manufacturing purposes :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.—GLYCERINE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

Other glycerine:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*

NYASALAND PROTECTORATE.

All kinds	10 % *ad valorem.*

UGANDA PROTECTORATE

All kinds	10 % *ad valorem.*

EAST AFRICA PROTECTORATE.

All kinds	10 % *ad valorem.*

SOMALILAND PROTECTORATE.

All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*

ST. HELENA.

All kinds	Free.

NIGERIA.

All kinds	Free.

GOLD COAST.

All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
" " East of the Volta	4 % *ad valorem.*

SIERRA LEONE.

All kinds	10 % *ad valorem.*

GAMBIA.

All kinds	5 % *ad valorem.*

DOMINION OF CANADA.

Glycerine, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories	Free.
Crude glycerine when imported by manufacturers for use only in their own factories in the manufacture of refined glycerine (Customs Memo. 1591B, dated 7th June 1910.)	Free.
All other glycerine:	
Under the British Preferential Tariff	15 % *ad valorem.*
" Intermediate Tariff	17½ % *ad valorem.*
" General Tariff	17½ % *ad valorem.*

NEWFOUNDLAND.

All kinds	40 % *ad val.* (*a*)

BAHAMAS.

All kinds	20 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—GLYCERINE—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Turk's and Caicos Islands.	
All kinds	10 % *ad valorem.*
Jamaica.	
All kinds	10 % *ad valorem.*
Cayman Islands.	
All kinds	5 % *ad valorem.*
St. Lucia.	
All kinds	15 % *ad valorem.*
St. Vincent.	
All kinds	10 % *ad valorem.*
Barbados.	
All kinds	10 % *ad valorem.*
Grenada.	
All kinds	10 % *ad valorem.*
Virgin Islands.	
All kinds	10 % *ad valorem.*
St. Christopher-Nevis.	
All kinds	11 % *ad valorem.*
Antigua.	
All kinds	13⅓ % *ad valorem.*
Montserrat.	
All kinds	13⅓ % *ad valorem.*
Dominica.	
All kinds	12½ % *ad valorem.*
Trinidad and Tobago.	
All kinds	10 % *ad valorem.*
Bermuda.	
All kinds	10 % *ad valorem.*
British Honduras.	
All kinds	12½ % *ad valorem.*
British Guiana.	
All kinds	15 % *ad val.* (*a*)
Gibraltar.	
All kinds	Free.
Malta.	
All kinds	Free.
Cyprus.	
All kinds	8 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PITCH AND ASPHALT.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Pitch:		
American and European		5 % *ad valorem.*
Coal		5 % *ad valorem.*
All other kinds		5 % *ad valorem.*
Asphalt and bitumen		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Asphalt	*Per cwt.*	Rupee 0 12½ cts.
Pitch		5½ % *ad valorem.*
MAURITIUS.		
Asphalt or bitumen	*Per cwt.*	Rupee 0 10 cts.
All other kinds	,,	Rupee 0 36 cts.
SEYCHELLES.		
Pitch	*Per cwt.*	Rupee 0 76 cts.
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Liquid asphalt, being practically identical with refined gas tar:		
Under the British Preferential Tariff	*Per gall.*	0 2 0
,, General Tariff	,,	0 2 6
(Customs Tariff Guide.)		
Asphalt mastic		15 % *ad valorem.*
Asphaltum (being a refined mineral pitch)		Free.
(Customs Tariff Guide.)		
Pitch (ordinary), the product of tar, and all other kinds of asphalt. (Customs Tariff Guide.)		Free.
TERRITORY OF PAPUA.		
All kinds		5 % *ad valorem.*
DOMINION OF NEW ZEALAND.		
All kinds		Free.
FIJI.		
All kinds		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
All kinds:		
Under the British Preferential Tariff		12 % *ad valorem.*
,, General Tariff		15 % *ad valorem.*
RHODESIA.		
All kinds:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		9 % *ad valorem.*
The produce of non-reciprocating British Possessions		9 % *ad valorem.*
Under the General Tariff		15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		9 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PITCH AND ASPHALT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
" " East of the Volta	Free.
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Coal and pine pitch, Burgundy pitch, and crude bone pitch	Free.
Asphalt or asphaltum, solid	Free.
Asphalt (not solid):	
Under the British Preferential Tariff	12½ % *ad valorem.*
" General Tariff	17½ % *ad valorem.*
NEWFOUNDLAND.	
Bitumen for use by manufacturers in the manufacture of copper paint	Free.
Burgundy pitch	30 % *ad val.* (*a*)
All other pitch: also asphalt	15 % *ad val.* (*a*)
BAHAMAS.	
Pitch	10 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PITCH AND ASPHALT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
JAMAICA.		
All kinds		10 % *ad valorem*
CAYMAN ISLANDS.		
All kinds		5 % *ad valorem.*
ST. LUCIA.		
All kinds		15 % *ad valorem.*
ST. VINCENT.		
All kinds	*Per barrel*	0 1 0
BARBADOS.		
All kinds		Free.
GRENADA.		
All kinds		10 % *ad valorem.*
VIRGIN ISLANDS.		
All kinds		10 % *ad valorem.*
ST. CHRISTOPHER-NEVIS.		
All kinds		11 % *ad valorem.*
ANTIGUA.		
All kinds		13⅓ % *ad valorem.*
MONTSERRAT.		
All kinds		13⅓ % *ad valorem.*
DOMINICA.		
All kinds		12½ % *ad valorem.*
TRINIDAD AND TOBAGO.		
All kinds		10 % *ad valorem.*
BERMUDA.		
All kinds		10 % *ad valorem.*
BRITISH HONDURAS.		
All kinds		12½ % *ad valorem.*
BRITISH GUIANA.		
Pitch	*Per barrel not exceeding* 200 *lbs.*	0 2 1 (*a*)
Asphalt		15 % *ad val.* (*b*)
GIBRALTAR.		
All kinds		Free.
MALTA.		
All kinds		Free.
CYPRUS.		
Pitch		Free.
Asphalt		8 % *ad valorem.*

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.
(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c. :—TAR.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Tar :		
American and European		5 % *ad valorem.*
Coal		5 % *ad valorem.*
Mineral		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		5½ % *ad valorem.*
MAURITIUS.		
Coal tar	*Per cwt.*	Rupee 0 36 cts.
SEYCHELLES.		
Tar, coal	*Per cwt.*	Rupee 1 02 cts.
„ Stockholm	„	„ 1 52 „
All other kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Crude creosote and tar oil		Free.
Coal tar oil:		
Under the British Preferential Tariff	*Per gall.*	0 0 0½
„ General Tariff	„	0 0 0¾
Tar, capable of use as a substitute for "brunswick black":		
Under the British Preferential Tariff	*Per gall.*	0 2 0
„ General Tariff	„	0 2 6
Coal tar, magnesia tar, (*a*) and Stockholm tar (Customs Tariff Guide)		Free.
TERRITORY OF PAPUA.		
All kinds		Free.
DOMINION OF NEW ZEALAND.		
All kinds		Free.
FIJI.		
All kinds		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
All kinds :		
Under the British Preferential Tariff		12 % *ad valorem.*
„ General Tariff		15 % *ad valorem.*
RHODESIA.		
All kinds:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		9 % *ad valorem.*
The produce of non-reciprocating British Possessions		9 % *ad valorem.*
Under the General Tariff		15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		9 % *ad valorem.*

(*a*) *i.e.*, consisting of coarsely crushed magnesite impregnated with coal tar. It is used as a basic lining for furnaces, crucibles, &c. (Customs Tariff Guide).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—TAR—*continued.*

Tariff Classification and Tariff Rates of Duty.	£ s. d.
Nyasaland Protectorate.	
All kinds	10 % *ad valorem.*
Uganda Protectorate.	
All kinds	10 % *ad valorem.*
East Africa Protectorate.	
All kinds	10 % *ad valorem.*
Somaliland Protectorate.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
St. Helena.	
All kinds	Free.
Nigeria.	
All kinds	Free.
Gold Coast.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
" " East of the Volta	Free.
Sierra Leone.	
All kinds	10 % *ad valorem.*
Gambia.	
All kinds	5 % *ad valorem.*
Dominion of Canada.	
Coal and pine tar (crude), in packages of not less than 15 gallons	Free.
Newfoundland.	
Stockholm, American, and coal tar; also tar mixtures	15 % *ad val.* (*a*)
Bahamas.	
All kinds	10 % *ad valorem.*
Turk's and Caicos Islands.	
All kinds	10 % *ad valorem.*
Jamaica.	
Coal tar	Free.
All other tar	10 % *ad valorem.*
Cayman Islands.	
All kinds	5 % *ad valorem.*
St. Lucia.	
All kinds	15 % *ad valorem.*
St. Vincent.	
All kinds — *Per barrel*	0 1 0
Barbados.	
All kinds	Free.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—TAR—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Grenada.	
All kinds	10 % *ad valorem.*
Virgin Islands.	
All kinds	10 % *ad valorem.*
St. Christopher-Nevis.	
All kinds	11 % *ad valorem.*
Antigua.	
All kinds	13⅓ % *ad valorem.*
Montserrat.	
All kinds	13⅓ % *ad valorem.*
Dominica.	
All kinds	12½ % *ad valorem.*
Trinidad and Tobago.	
All kinds	10 % *ad valorem.*
Bermuda.	
All kinds	10 % *ad valorem.*
British Honduras.	
All kinds	12½ % *ad valorem.*
British Guiana.	
All kinds	15 % *ad val.* (*a*)
Gibraltar.	
All kinds	Free.
Malta.	
All kinds	Free.
Cyprus.	
All kinds	Free.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c. :—RESINS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Copal		5 % *ad valorem.*
Resin		5 % (*a*)
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Benjamin	*Per cwt.*	Rupee 1 50 cts.
Dammar, and other resins		Free.
MAURITIUS.		
Gum arabic (not powdered)	*Per cwt.*	Rupee 1 52 cts.
Gum copal, raw	"	" 1 02
Rosin	"	" 0 46
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Resin (Customs Tariff Guide)		Free.
TERRITORY OF PAPUA.		
All kinds		5 % *ad valorem.*
DOMINION OF NEW ZEALAND.		
All kinds		Free.
FIJI.		
All kinds	*Per cwt.*	0 2 0
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Resin, in bulk:		
Under the British Preferential Tariff		Free
" General Tariff		3 % *ad valorem.*
Other resin:		
Under the British Preferential Tariff		12 % *ad valorem.*
" General Tariff		15 % *ad valorem.*
RHODESIA.		
Resin, in bulk:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		Free.
The produce of non-reciprocating British Possessions		Free.
Under the General Tariff		3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		Free.

(*a*) For the fixed tariff valuation on which duty is levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c. :—RESINS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

Other resin :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*

NYASALAND PROTECTORATE.

All kinds - - - - - -	10 % *ad valorem.*

UGANDA PROTECTORATE.

All kinds - - - - - - -	10 % *ad valorem.*

EAST AFRICA PROTECTORATE.

All kinds - - - - - -	10 % *ad valorem.*

SOMALILAND PROTECTORATE.

All kinds :	
If imported into Zeyla - - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - - -	7 % *ad valorem.*

ST. HELENA.

All kinds - - - - - - -	Free.

NIGERIA.

All kinds - - - - - - - -	Free.

GOLD COAST.

All kinds:	
If imported into the West of the Volta - - -	10 % *ad valorem.*
" " East of the Volta - - -	4 % *ad valorem.*

SIERRA LEONE.

All kinds - - - - - - -	10 % *ad valorem.*

GAMBIA.

Gum copal and gum arabic, if of African produce - - -	Free.
All other resins - - - - - - - - -	5 % *ad valorem.*

DOMINION OF CANADA.

Resins, in packages of not less than 100 lbs. - - -	Free.
Gum resins which are not edible and which are in a crude state and not advanced in value by refining or grinding, or any other process of manufacture - - - - - -	Free.
All other resins :	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
" Intermediate Tariff - - - - -	17½ % *ad valorem.*
" General Tariff - - - - - -	17½ % *ad valorem.*

NEWFOUNDLAND.

All kinds - - - - - - -	15 % *ad val.* (*a*)

BAHAMAS.

All kinds - - - - - - -	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—RESINS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
	TURK'S AND CAICOS ISLANDS.	
All kinds		10 % *ad valorem.*
	JAMAICA.	
All kinds		10 % *ad valorem.*
	CAYMAN ISLANDS.	
All kinds		5 % *ad valorem.*
	ST. LUCIA	
All kinds		15 % *ad valorem.*
	ST. VINCENT.	
All kinds	*Per barrel*	0 1 0
	BARBADOS	
All kinds		Free.
	GRENADA.	
All kinds		10 % *ad valorem.*
	VIRGIN ISLANDS.	
All kinds		10 % *ad valorem.*
	ST. CHRISTOPHER-NEVIS.	
All kinds		11 % *ad valorem.*
	ANTIGUA.	
All kinds		13⅓ % *ad valorem.*
	MONTSERRAT.	
All kinds		13⅓ % *ad valorem.*
	DOMINICA.	
All kinds		12½ % *ad valorem.*
	TRINIDAD AND TOBAGO.	
All kinds		10 % *ad valorem.*
	BERMUDA.	
All kinds		10 % *ad valorem.*
	BRITISH HONDURAS.	
All kinds		12½ % *ad valorem.*
	BRITISH GUIANA.	
All kinds	*Per barrel not exceeding* 200 *lbs.*	0 2 1 (*a*)
	GIBRALTAR.	
All kinds		Free.
	MALTA.	
All kinds		Free.
	CYPRUS.	
All kinds		Free.

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—TURPENTINE (OIL OR SPIRIT OF).

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % (*a*)
[*Note.*—For the purpose of ascertaining the gallonage of consignments of case oil, the contents of one case in each 500 cases of oil imported shall be ascertained by actual measurement, not less than two cases being tested in each consignment (Customs Circular No. 20 of 1903).]		
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		5½ % *ad valorem.*
MAURITIUS.		
Commercial spirits of turpentine	*Per gall.*	Rupee 0 14 cts.
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
All kinds (in bulk or otherwise)		Free.
TERRITORY OF PAPUA.		
All kinds	*Per gall.*	0 1 0
DOMINION OF NEW ZEALAND.		
All kinds		Free.
FIJI.		
All kinds	*Per gall.*	0 1 0
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
All kinds:		
Under the British Preferential Tariff		12 % *ad valorem.*
" General Tariff		15 % *ad valorem.*
RHODESIA.		
All kinds:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		9 % *ad valorem.*
The produce of non-reciprocating British Possessions		9 % *ad valorem.*
Under the General Tariff		15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		9 % *ad valorem.*

(*a*) When the turpentine is adulterated to the extent of 50 % or more, the actual percentage of adulteration must be distinctly marked (Customs Circular 4 of 1901).

For the fixed tariff valuation on which duty is levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—TURPENTINE (OIL OR SPIRIT OF)—*cont.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds		10 % *ad valorem.*
SOMALILAND PROTECTORATE.		
All kinds:		
If imported into Zeyla		5 % *ad valorem.*
" " other Protectorate ports		7 % *ad valorem.*
ST. HELENA.		
All kinds		Free.
NIGERIA.		
Non-potable spirit not used for motor power	*Per Imp. gall.*	0 0 2
All other kinds		Free.
GOLD COAST.		
All kinds:		
If imported into the West of the Volta		10 % *ad valorem.*
" " East of the Volta		Free.
SIERRA LEONE.		
All kinds	*Per old wine gall.*	0 0 6
GAMBIA.		
All kinds	*Per gall.*	0 0 3
DOMINION OF CANADA.		
Raw or crude, also spirits of turpentine		Free.

[*Note.*—The standard laid down for turpentine (when not sold as a drug) under the Adulteration Act of 1906, as amended by Act No. 4 of 1913, is as follows:

(1) It shall be entirely free from mineral oil.
(2) Unless sold as wood turpentine, it shall absorb not less than 340 times its weight of iodine (Hubl Solution and Method). If sold as wood turpentine it shall absorb not less than 240 times its weight of iodine by same method.
(3) The undissolved (unpolymerized) residue on treatment of 10 cc. with 40 cc. of a sulphuric acid containing 20 per cent. of the fuming acid, shall not exceed 10 per cent. by volume of the sample.
(4) The refractive index of this residue shall be not less than 1·4950 at 20° C.
(5) The refractive index of the sample at 20° C. shall lie between 1·4680 and 1·4730.
(6) The specific gravity of the sample at 20° C. shall not be less than 0·860.
(7) The initial boiling point shall not be lower than 150° C. under ordinary atmospheric pressure.
(8) At least 75 per cent. by volume shall distil below 160° C.
(9) The residue on evaporation over a steam bath shall not exceed 2 per cent.]

NEWFOUNDLAND.		
Spirits of turpentine		15 % *ad val.* (*a*)
BAHAMAS.		
Spirits of turpentine	*Per gall.*	0 0 3
TURK'S AND CAICOS ISLANDS.		
Oil of turpentine	"	0 0 6

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—TURPENTINE (OIL OR SPIRIT OF)—*cont.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
JAMAICA.				
Oil of turpentine	*Per gall.*	0	0	5
[*Note* – It is provided under the Petroleum Laws, Nos. 37 of 1906 and 37 of 1908 that, *turpentine* giving off an inflammable vapour at a temperature less than 90° F. shall not be imported in vessels containing more than 8 fluid ozs., except in strong steel drums specially marked with a recognised description of their contents.]				
CAYMAN ISLANDS.				
All kinds	5 % *ad valorem.*			
ST. LUCIA.				
All kinds	*Per gall.*	0	0	8
ST. VINCENT.				
All kinds	,,	0	0	6
BARBADOS.				
All kinds	10 % *ad valorem.*			
GRENADA.				
Oil of turpentine	*Per gall.*	0	0	9
VIRGIN ISLANDS.				
Oil of turpentine	,,	0	0	9
ST. CHRISTOPHER-NEVIS.				
Oil of turpentine	,,	0	1	0
ANTIGUA.				
All kinds	*Per gall.*	0	0	6
MONTSERRAT.				
Oil of turpentine	,,	0	1	0
DOMINICA.				
All kinds	,,	0	0	6
TRINIDAD AND TOBAGO.				
All kinds	,,	0	0	6
BERMUDA.				
All kinds	10 % *ad valorem.*			
BRITISH HONDURAS.				
All kinds	12½ % *ad valorem.*			
BRITISH GUIANA.				
Crude	*Per barrel*	0	2	1 (*a*)
Spirits of turpentine	*Per gall.*	0	0	9 (*a*)
GIBRALTAR.				
All kinds	Free.			
MALTA.				
All kinds	Free.			
CYPRUS.				
Oil of turpentine	*Per* 100 *okes*	2	0	0
[An oke = 1⅜ quarts.]				

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

	anna.	pies.
Petroleum, including also naphtha and the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine; also any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum (except as provided for in the following paragraphs) *Per imp. gallon*	1	6
Petroleum which has its flashing point at or above 200 degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Customs Collector to be intended for use exclusively either for the batching of jute or other fibre, or for lubricating purposes - -	5 % *ad valorem.*	
Petroleum which has its flashing point at or above 150 degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Customs Collector to be intended for use exclusively as fuel or for some sanitary or hygienic purpose - - - -	5 % *ad valorem.*	

[For the purpose of ascertaining the gallonage of consignments of case oil, the contents of one case in each 500 cases of oil imported shall be ascertained by actual measurement, not less than two cases being tested in each consignment (Customs Circular No. 20 of 1903).]

[*Note.*—The importation of petroleum is regulated by the Indian Petroleum Act No. 8 of 1899, which provides, *inter alia*, that no quantity of dangerous petroleum (*i.e.*, which has a flashing point below 76° Fahr.) exceeding 40 gallons may be imported, except in accordance with the conditions of a license from the Local Government. Local Governments are empowered to make rules to regulate the importation of petroleum and to grant licenses to possess or transport it within the Province in cases where such license is necessary. Various rules have been issued under the above Act by the Provincial Governments limiting the importation of "dangerous petroleum" in metal vessels containing smaller quantities. Vessels containing dangerous petroleum are to be specially labelled.]

ADEN.

All kinds - - - - - -	Free.

STRAITS SETTLEMENTS (including LABUAN).

All kinds - - - - - - - *Per gallon*	5 cents.

[*Note.*—Under the Petroleum Ordinance No. 23 of 1908, as amended by No. 18 of 1909, no petroleum or dangerous petroleum shall be imported except at a port or other appointed place and in accordance with prescribed rules.

No petroleum or dangerous petroleum shall be taken out of any vessel until a permit therefor has been granted by the Port Officer, or landed, except in accordance with the conditions set forth in such permit. No such permit will be given until the petroleum has been tested and the receptacles containing the dangerous petroleum inspected and passed.

All petroleum (including dangerous petroleum) shall be landed and stored in licensed premises.

The above duty is payable on all petroleum removed from a dutiable petroleum store, except for export.

All petroleum, which on being examined and tested as provided by the rules made under the Ordinance, shall be found to have a flashing point higher than 150° F. shall cease to be subject to the provisions of the Ordinance.

"Petroleum" includes the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, paraffin oil, petrol,

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

STRAITS SETTLEMENTS (including LABUAN)—*cont.*

gasoline, benzol, benzoline, benzine, naphtha or any like inflammable liquid, whether a natural product or one that is made from petroleum, coal, schist, shale, or other bituminous substance, or from any products thereof.

"Dangerous petroleum" means petroleum which has a flashing point below 73° F. or such standard as may be fixed from time to time by Order-in-Council.

The importation, transport, and storage of petroleum are regulated by Rules made under the above-mentioned Petroleum Ordinances.

Under these Rules it is provided that with regard to petroleum carried as cargo, the particulars to be notified to the Port Officer shall include particulars as to quantity, destination and nature thereof, and shall be stated in writing. All petroleum may be re-inspected, for which no fee is chargeable Dangerous petroleum must not be taken out of any vessel in which it has been imported, except under the direct supervision of a responsible and experienced person. Petroleum transported in quantities not exceeding four gallons contained in properly sealed receptacles is exempt from the provisions of the above Rules.

The Straits Settlements Government states that the "Petroleum Revenue Ordinance, 1909," is not applicable to the Christmas Island.]

CEYLON.

Liquid fuel, the product of petroleum, with a flashing point not under 150 degrees Fahr., Abel's close test - - - - -	Free.
Kerosene oil, as defined in section 4 of Ordinance No. 2 of 1903 (*a*) *Per gallon*	Rupee 0 30 cts.
[A rebate of the duty paid is allowed on kerosine oil if to be used as a source of motive power in oil engines.]	
All other mineral oils - - - - - - - -	5½ % *ad valorem.*

[*Note*—The importation of earth oil or mineral naphthas is prohibited, except by license of the Governor, and under the regulations laid down as to the landing and storing thereof. (Ordinance No. 2 of 1903.)

It is provided by Ordinance No. 6 of 1887 that no quantity of "dangerous petroleum" exceeding 40 gallons may be imported, except under license. Owners or masters of ships having petroleum on board are required to give notice of the nature of the cargo to the Customs Officer, and regulations are made for testing the petroleum. Petroleum includes the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, petroleum, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine; also any inflammable liquid that is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum; but it does not include any oil ordinarily used for lubricating purposes, and having its flashing point at or above 200° F.

The testing of petroleum is regulated by Ordinance No. 28 of 1909.

Under Ordinance No. 4 of 1911 "dangerous petroleum" is held to mean petroleum having a flashing point below 76° F.—provided that when all or any of the petroleum on board a ship, or in possession of a dealer, is declared by the master of the ship, or the consignee of the cargo, or by the dealer, as the case may be,

(*a*) Kerosene oil includes the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, petroleum, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any liquid that is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum, with a flashing point of less than 150° F. (Section 3 of Ordinance No. 20 of 1898 as amended by section 4 of Ordinance No. 2 of 1903.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

CEYLON—*cont.*

to be one of uniform quality, the petroleum shall not be deemed to be dangerous if the samples selected from the petroleum have their flashing point on an average at or above 73° F., and if no one of these samples has its flashing point below 70° F.]

MAURITIUS.

		Rupees.	cents.
Petroleum, including rock oil, Burmah oil, Rangoon oil, or any product thereof, also any oil made from petroleum, schist, shale, or other bituminous substance, or products thereof which give off an inflammable vapour at a temperature of less than 73 degrees Fahr.	*Per gallon*	0	$21\frac{9}{11}$
Petrol spirits	,,	0	$27\frac{3}{11}$
All other mineral oils	,,	0	$18\frac{8}{11}$

[*Note.*—The importation into Mauritius of petroleum which, when tested in prescribed manner, gives off an inflammable vapour at a temperature of less than 73° F. is only permitted under certain regulations relating to storage.. "Petroleum" means and includes all such rock oils, Rangoon oil, Burmah oil, and any product of them, and any oil made from petroleum, coal, schist, shale, peat, or other bituminous substance and any product of them. (Ordinance No. 17 of 1913.)

SEYCHELLES.

Petroleum, including rock oil, Rangoon oil, Burmah oil, or any product thereof, also any oil made from petroleum, coal, schist, shale, peat, or other bituminous substance, or products thereof, which give off an inflammable vapour at a temperature of less than 100 degrees Fahr.	Prohibited.
All other mineral oils	$12\frac{1}{2}$ % *ad valorem.*

[*Note.*—The importation and storage of petroleum are regulated by regulations made under the "Dangerous Goods Ordinance, 1911" (No. 1 of 1911).]

HONG KONG.

All kinds	Free

[*Note.*—The discharge of petroleum which gives off an inflammable vapour at a temperature of less than 73° F. is prohibited except in the case of naphtha under special conditions. Vessels having petroleum on board which gives off an inflammable vapour at a temperature of less than 150° F. may be allowed, at the discretion of the Harbour Master, to proceed to the petroleum anchorage or elsewhere. Where no certificate of the flashing point of petroleum for discharge or anchorage can be produced, the Government analyst may take samples for testing purposes, the fee for testing being 2·50 cts. for each sample

Petroleum, or products thereof, which flash at temperatures between 73° and 150° F. are governed by stringent regulations as to the place, time, &c. of discharge. Petroleum flashing above 150° F. is not regarded as dangerous, and has no restrictions placed upon it after proof of test. (Rules of 16th March 1906.)]

COMMONWEALTH OF AUSTRALIA.

		£	s.	d.
Crude petroleum (in bulk or otherwise)		Free.		
Kerosene and other refined petroleum burning oils, not elsewhere included:				
In vessels exceeding one gallon		Free.		
In vessels not exceeding one gallon, viz.:				
Quarter pints and smaller sizes:				
Under the British Preferential Tariff	*Per doz.*	0	0	9
,, General Tariff	,,	0	1	0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£	s.	d.
Kerosene, &c. oils—*cont.*			
In vessels not exceeding one gallon—*cont.*			
Half-pints and over quarter pints:			
Under the British Preferential Tariff - - *Per doz.*	0	1	6
„ General Tariff - - - - „	0	2	0
Pints and over half-pints:			
Under the British Preferential Tariff - - *Per doz.*	0	3	0
„ General Tariff - - - - „	0	4	0
Quarts and over a pint:			
Under the British Preferential Tariff - - - *Per doz.*	0	6	0
„ General Tariff - - - - „	0	8	0
Over a quart:			
Under the British Preferential Tariff - - *Per gallon*	0	2	0
„ General Tariff - - - - „	0	2	8
In vessels exceeding one gallon:—			
Mineral and coal tar oils, viz.: naphtha, benzine, benzoline, gasoline, pentane, petrol, turpentine substitutes, and all petroleum spirit under ·790 gravity:			
Under the British Preferential Tariff - - - *Per gallon*	0	0	0½
„ General Tariff - - - - „	0	0	0¾
Lubricating (mineral) oils, including oils with an admixture not exceeding 2 per cent. of any vegetable or animal oil or other foreign matter:			
Under the British Preferential Tariff - - *Per gallon*	0	0	3
„ General Tariff - - - - „	0	0	3¼
All other mineral oils - - - - - „	0	0	6

[*Note.*—Under a Proclamation of 16th Nov. 1904, as amended by Proclamation of the 27th Feb. 1913, it is provided that:

(1) No mineral oil shall be imported as "kerosene" unless it has a flashing point of 73° F. or over.

(2) All mineral oils and productions therefrom having a flashing point under 73° F. shall be deemed mineral spirits.

(3) No mineral spirits shall be imported in bulk unless imported in tank steamers, and no mineral spirits other than in bulk shall be imported unless contained in cans, drums, or packages so constructed as not to be likely to be broken in handling, or to become defective or insecure while being conveyed, or to allow the mineral spirits to escape, or to be unintentionally opened, and unless such cans, drums, or packages are plainly marked with the name of their contents, "naphtha," "benzine," or "benzoline," or as the case may be, together with the words "highly inflammable."

A *drawback* equal to the amount of duty paid is allowed, under certain specified conditions, on mineral lubricating oil, used in the manufacture of anti-friction grease within the Commonwealth, on the exportation of such grease.]

TERRITORY OF PAPUA.			
Benzine and naphtha, when imported in vessels exceeding one gallon - - - - - - - *Per gallon*	0	0	0½
Crude petroleum - - - - - - - „	0	0	0½
Residual oil - - - - - - - „	0	0	0½
Other liquid fuel (not capable of being used as an illuminant) „	0	0	0½
All other mineral oils - - - - - „	0	0	6

[*Note.*—The landing and storage of inflammable oils are regulated by the Queensland Navigation Act of 1876 as amended by the Papua Ordinance No. 8 of 1906.]

DOMINION OF NEW ZEALAND.			
Crude petroleum; crude residual oil; once-run shale and once-run petroleum oils - - - - - - *Per gallon*	0	0	0½

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
DOMINION OF NEW ZEALAND—*cont.*	
Other oils:	
In vessels capable of containing one gallon or more:	
Refined mineral oils not exceeding in specific gravity ·870 at 60° F. [Such refined mineral oils, to obtain free entry, must also conform to the following test: When 10 volumes of oil are shaken with 4 volumes of sulphuric acid of sp. gr. 1·73 in a stoppered-glass vessel for two minutes and allowed to settle, the oil shall not impart to the sulphuric acid a colour darker than that produced by dissolving ·10 gram of Bismarck brown in 1,000 cubic centimetres of water. Ministers' Order No. 927, dated 17th May 1910.]	Free.
Other, including mineral lubricating oil, and mixtures of mineral with other oils:	
If the produce of some part of the British Dominions *Per gallon*	0 0 6
Otherwise - - - - - - - „	0 0 7½
In other vessels (including mixtures of mineral with other oils) - [*Note.*—The importation of petroleum is regulated by Act No. 57 of 1908, which provides, *inter alia*, that "specially dangerous" goods (including petroleum giving off an inflammable vapour at a temperature of less than 110° F.) are to be specially marked as such on being brought to any port in the Dominion.]	20 % *ad valorem.*
FIJI.	
Refined mineral oils (except gasoline or painters' spirits) which give off an inflammable vapour at a temperature of less than 78° of Fahrenheit's thermometer - - - - - - -	Prohibited
Oil, residual or brick, declared by the importer to be imported solely for use in brickmaking - - - - - - -	12½ % *ad valorem.*
Benzine, benzoline, gasoline, naphtha, optimol, and other similar oils - - - - - - - - *Per gallon*	0 0 2
Kerosene:	
Of 100° or over, closed-flash test - - - *Per gallon*	0 0 6
Under 100° test, „ „ - - - „	0 0 8
All other mineral oils:	
In the bulk - - - - - - *Per gallon*	0 0 9
In the bottle - - - - - - -	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds - - - - - - - - -	Free.
UNION OF SOUTH AFRICA.	
Mineral oil, illuminating and burning - - *Per imp. gallon*	0 0 1
Motor spirit, namely, benzine, benzoline, naphtha (not potable), gasoline, petrol and petroleum spirit generally - *Per imp. gall.*	0 0 2
Oils, lubricating, not elsewhere specified - - - -	0 0 3
Mineral oil, for other purposes:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
„ General Tariff - - - - - - -	15 % *ad valorem.*

[*Note.*—Oils and motor spirits in ordinary reputed two 5 American gallon or ten 1 American gallon tins are to be deemed to be not less than 8⅓ imp. gallons, and two 4 reputed gallon tins are to be deemed to be not less than 8 imp. gallons.

The importation of petroleum into the Province of *Natal* is regulated by regulations of the Port and Harbour of Port Natal made under Acts Nos. 3 of 1894 and 3 of 1899. No dangerous goods of any kind may be landed at the wharf, without the previous consent of the Port Authorities. Petroleum and other dangerous and inflammable substances must be removed from the vicinity of the wharf with the utmost despatch.

In the Province of the *Cape of Good Hope*, the importation of petroleum is regulated by the various Harbour Boards. The Provincial Government states that there are no Government regulations governing the importation of petroleum.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
RHODESIA	
Mineral oils, for illuminating or burning:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - *Per gallon*	0 0 1
Imported into the Congo Basin of Northern Rhodesia „	0 0 1 or if less 10 % *ad val.*
Mineral oil, for other purposes:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	12 % *ad valorem.*
The produce of non-reciprocating British Possessions -	15 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia -	10 % *ad valorem.*
[*Note.*—Oils, mineral, illuminating and burning, in ordinary reputed two 5 American gallon or ten 1 American gallon tins are to be deemed to be not less than $8\frac{1}{3}$ imp. gallons, and two 4 reputed imp. gallon tins are to be deemed to be not less than 8 imp. gallons.]	
NYASALAND PROTECTORATE.	
All kinds - - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Petrol - - - - - - -	Free.
All other kinds of petroleum and rock oils - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Petrol - - - - - - -	Free.
All other kinds of petroleum and rock oils - - -	10 % *ad valorem.*
[*Note.*—Information has been received from the Protectorate Government notifying that the "Indian Petroleum Laws" have been applied to the Protectorate, but no rules have, as yet, been issued.]	
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - - -	5 % *ad valorem.*
„ „ other Protectorate ports - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - - -	Free.
[*Note.*—If the owner of mineral oil has no store on the wharf to receive it on importation, such oil shall be conveyed in the day time to the Government store room as soon as landed. (Regulations made under Clause 8 of the "Fire Ordinance, 1893.")]	
NIGERIA.	
Kerosene and all other lamp oils, and non-potable spirits not used for motor power - - - - - *Per imp. gallon*	0 0 2
All other kinds - - - - - - - -	Free.

[*Note.*—The importation and storage of petroleum into Southern Nigeria are regulated by the Petroleum Ordinance of 1889 (No. 74 of the Consolidated Statutes of Southern Nigeria).

Notification of the importation of petroleum is to be given to the Harbour Master, and it is to be stored as directed.

It is provided under an Order-in-Council of 3rd September 1906, issued under the above-mentioned Ordinance, that no ship shall, without a permit from the Harbour Master (for which no fee shall be charged), take on board, or carry at any one time *within* the limit of Lagos Harbour a greater quantity than 50 cases (or 500 gallons) of petroleum—the same not then being in the process of importation from without the liimts of Lagos Harbour

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
NIGERIA—*cont.*	
—except in cases where the petroleum is to be landed at the railway wharf at Iddo Island, when permission may be given to carry 200 cases (or 2,000 gallons).	
In the case of petroleum being in process of importation from *without* the limits of Lagos Harbour, any ship laden with petroleum shall immediately on entering the harbour proceed to the petroleum magazine, and shall either discharge the petroleum to be stored therein forthwith, or, if unable to comply with this order, to be moored off the magazine and discharge the petroleum as soon after arrival as may be convenient, provided that in cases where the petroleum is to be landed at the railway wharf at Iddo Island, the Harbour Master may permit masters of ships to proceed direct to the wharf and there discharge the petroleum on board.]	
GOLD COAST.	
If imported into the West of the Volta:	
Kerosene, rock, Rangoon, or Burmah oil, or oil made from petroleum, coal, schist, shale, peat, and other bituminous substance, or from any of the products of petroleum, or of any of the above-mentioned oils:—	
For use as liquid fuel and not capable of being used for illuminating purposes - - - - -	Free.
Refined for illuminating purposes - - *Per imp. gallon*	0 0 3
If imported into the East of the Volta:	
Kerosene and other illuminating oils - - - -	4 % *ad valorem.*
SIERRA LEONE.	
Oil by letter post - - - - - - - -	Prohibited.
Oils, petrol and other non-potable spirits for use as motor power or lubrication for motor vehicles and engines used for industrial or commercial purposes and imported by or on behalf of the owners of motor vehicles and engines, when admitted as such by the Collector of Customs - - - - -	Free.
All other oils, other than oils for edible or perfumery purposes *Per old wine gallon*	0 0 6
[An old wine gallon = about $\frac{4}{5}$ths of an imp. gallon.]	
Naphtha in a crude state, and all other non-edible oils - -	10 % *ad valorem.*
[*Note.*—It is provided, under Ordinance No. 1 of 1906 as amended by Ordinance No. 10 of 1907, that all petroleum imported is liable to be tested, and if giving off an inflammable vapour at a temperature below 95° Fahr. is prohibited, except by permit obtainable from the Collector of Customs. No permit will be granted for the importation of such petroleum if capable of being used as an illuminant.	
The Governor may remit or refund, wholly or in part, the duties payable on petroleum imported into the Colony, provided that such petroleum is imported or used for industrial or manufacturing purposes and satisfactory guarantees are given by the importer that such petroleum will not be used as an illuminant.	
Petroleum intended to be used as the motive power in the transport of goods or live stock by land or water for purposes of trade is deemed to be imported for an industrial purpose.]	
GAMBIA.	
Petroleum, rock oil, kerosene, or paraffin oils, giving off an inflammable vapour at a temperature below 95° Fahr. - - -	Prohibited.
Kerosene and other burning oils, not being edible oils - *Per gallon*	0 0 3
[*Note.*—It is provided under Ordinance No. 7 of 1905, that petroleum which is not prohibited to be imported shall be landed at a place fixed by the Governor-in-Council, and before permission is granted for it to be landed, is liable to be tested at a cost of 5*s.* for each consignment tested.	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
Note—cont. GAMBIA—*cont.*	
"Petroleum" includes any rock oil, Rangoon oil, Burmah oil, oil made from petroleum, coal, schist, shale, peat and other bituminous substance, and all products of petroleum or of any of the above-mentioned oils.	
Under an amending Ordinance (No. 11 of 1912), it is provided that no person, except the holder of a store licence, shall *purchase* or otherwise obtain, a greater quantity of petroleum than 10 gallons at one time, and no license holder may *sell* more than 10 gallons at one time to any person not being a holder of a store licence.]	
DOMINION OF CANADA.	
Petroleum giving off an inflammable vapour at a temperature of less than 85° Fahr. ("Petroleum Inspection Act, 1899") - -	Prohibited.
Crude petroleum, fuel and gas oils, ·8235 specific gravity or heavier, at 60° temperature - - - - - -	Free.
[It is provided under Customs Memorandum No. 1731 B, dated 13th May 1913, that invoices of fuel oil and gas oil, not crude, shipped for free entry shall bear the following certificate signed by the exporter on the face of the invoice, viz.:— "The oil on this invoice is a fuel oil or a gas oil, and none of it is fit for use as a lubricating oil." Unclassified petroleum (not crude), ·8235 specific gravity or heavier, may be admitted free under this item upon invoices bearing certificates as above, although such fuel oil be for use as road oil. This certificate is not required for crude petroleum.]	
Gasoline under ·725 specific gravity at 60° temperature - -	Free.
Petroleum, imported by miners, or mining companies or concerns, to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the Minister of Customs - - - - - -	Free.
Asphaltum oil for use only for paving purposes (Customs Memorandum No. 1491 B, dated 11th August 1908) - - -	Free.
Illuminating oils, composed wholly or in part of the products of petroleum, coal, shale, or lignite, costing more than 1*s.* 2·80*d.* per gallon:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
" General Tariff - - - - -	20 % *ad valorem.*
Lubricating oils, composed wholly or in part of petroleum, costing less than 1*s.* 0·33*d.* per gallon:	
Under the British Preferential Tariff - - *Per gallon*	0 0 0·74
" General Tariff - - - - "	0 0 1·23
Other lubricating oils:	
Under the British Preferential Tariff - - -	12½ % *ad valorem.*
" General Tariff - - - - -	20 % *ad valorem.*
Other crude petroleum and gas oils (other than naphtha, benzine, and gasoline), lighter than ·8235, but not less than ·775 specific gravity at 60° temperature:	
Under the British Preferential Tariff - - *Per gallon*	0 0 0·49
" General Tariff - - - "	0 0 0·74
Petroleum, refined, gravity over ·8235:	
Under the British Preferential Tariff - - *Per gallon*	0 0 0·74
" General Tariff - - - "	0 0 1·23
(Appraisers' Bulletin No. 360, dated 16th November 1909.)	
Oils, coal and kerosene, distilled, purified or refined petroleum, and products of petroleum other than above:	
Under the British Preferential Tariff - - *Per gallon*	0 0 0·74
" General Tariff - - - - "	0 0 1·23
[A *drawback* of 99 % of the duty (not including special or dumping duty) is allowed on oil when entering in the cost of binder twine manufactured for home consumption in Canada.]	
[*Note.*—Under certain consolidated Regulations, dated 10th May 1910, concerning the importation, inspection, and storage of petroleum and naphtha it is provided, *inter alia*, that *petroleum* for	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

Note—cont.

DOMINION OF CANADA—*cont.*

	£	s.	d.
illuminating purposes (except high test petroleum) shall not be imported or offered for sale or use in Canada if at a lower temperature than 85° F. it gives off an inflammable vapour, or if it weighs more than 8·05 lbs. per gall. or less than 7¾ lbs. per gall. Petroleum is to be tested in accordance with the methods set forth in the Petroleum Inspection Act of 1899. Packages of *naphtha* are to be painted *red* and the word "naphtha" legibly marked or branded thereon in some other colour before release from Customs control when imported in drums, barrels, or smaller packages.			
The importation of both petroleum and naphtha in tank ships is regulated by Regulations laid down in an Order-in-Council of 9th May 1910.]			

NEWFOUNDLAND.

Kerosene oil, including duty on package - - *Per gallon*	0	0	2·47(*a*)
[An additional duty of 2·47*d.* per gallon(*a*) is levied on kerosene oil imported from countries, the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and its dependencies, provided that such countries levy duties upon the fish, or fish products, of Newfoundland.]			
Crude petroleum, and the packages in which it is imported, when to be used in motor boats, or motor vessels engaged in the fisheries or trade of Newfoundland - - - -		Free.	
Naphtha for use in the manufacture of copper paint - -		Free.	
Coal oil, other naphtha, gasoline, benzine, and other illuminating oils - - - - - - *Per gallon*	0	0	2·96(*a*)
Crude petroleum to be used in the manufacture of gas by gas companies - - - - -	15°/₀ *ad val.* (*a*)		
Mineral and lubricating oils when imported by Cold Storage Companies for use in connection with their machinery - -		Free.	
Lubricating oil when imported in bottles, tins, or other packages, each holding less than 1 gallon - - - - -	25°/₀ *ad val.* (*a*)		
Other lubricating oils - - - *Per gallon*	0	0	3·95(*a*)
[*Note.*—A *drawback* of the full duty payable is allowed upon any crude petroleum, subject to certain conditions, imported by petroleum refiners, and refined by them in the Colony for sale.			
A rebate of the whole duty paid is also allowed upon all gasolene or other motor spirits to persons using the same in connection with the fisheries, and also upon kerosene oil to persons using the same in motor fishing boats, upon the production to the Assistant Collector of the necessary evidence.			
The *storage* of all inflammable oils is governed by certain municipal regulations which are not applicable to the whole Colony.			
Under Act No. 13 of 1911, it is provided that whenever any kerosene, paraffin, naphtha, or other inflammable oils, or gasolene, or acetylene is landed at any wharf or place in *St. John's*, and the same is not removed and the duty payable thereon paid within 36 hours after such landing, the Customs Officer in Charge may cause all such kerosene, &c., to be removed and stored in a Store provided for the purpose.			
Such kerosene, &c., may not be removed without a Customs permit.]			

BAHAMAS.

Naphtha, gasoline, petrol, and crude petroleum - - -		Free.	
Kerosene oil - - - - - - *Per gallon*	0	0	3
All other kinds - - - - - - - -	0	0	9
[*Note.*—A *drawback* of 90 °/₀ of the Customs duties is allowed upon all *kerosene* oil used as fuel in the working of oil or gas engines; provided that before any such drawback shall be paid the person claiming the same shall produce to the Treasurer a declaration			

(*a*) With an additional charge of 10 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

Note—cont. BAHAMAS—*cont.*	£	s.	d.
made before a justice of the peace by such person, containing the following particulars, viz., the number of engines worked by him, the power thereof, the times when used, and the quantities of oil actually consumed in the working thereof, and upon which such drawback is claimed.			
The importation and storage of kerosene oil are regulated by Act No. 22 of 1914. Under this Act it is provided that the temperature at which kerosene oil imported into the Colony gives off inflammable vapour shall, if so required by the Comptroller of Customs or principal Customs officer at the port of entry, be ascertained in prescribed manner.			
No kerosene oil shall be kept in quantities exceeding 1,000 common or wine gallons otherwise than in an appointed building and under prescribed conditions.]			
TURK'S AND CAICOS ISLANDS.			
Petroleum, kerosene, and other mineral oils - - *Per gallon*	0	0	1(*a*)
JAMAICA.			
Petroleum giving off an inflammable vapour at a temperature below 95° F., except in certain cases - - - - -	Prohibited.		
Crude petroleum - - - - - - -	Free.		
["Crude petroleum" is held to mean "natural petroleum which has not been steamed nor refined in any way."]			
(Order-in-Council, dated 6th August 1912.)			
Naphtha, gasolene, and petrol; and other petroleum and its products thereof - - - - - *Per gallon*	0	0	4
[*Note.*—It is provided under the Petroleum Law No 37 of 1906 that petroleum giving off an inflammable vapour at a temperature lower than 95° F. shall not be imported in vessels containing more than 8 fluid ozs., except in strong steel drums specially marked with a recognised description of their contents.]			
CAYMAN ISLANDS.			
All kinds - - - - - - - - -	5 % *ad valorem.*		
ST. LUCIA.			
Kerosene and paraffin - - - - *Per gallon*	0	0	5
Volatile petroleum (petrol, benzol, and similar volatile oils) "	0	0	5
All other kinds - - - - - - - -	15 % *ad valorem.*		
[*Note.*— It is provided under the Petroleum Ordinance No. 4 of 1900, as amended by Ordinance No. 25 of 1913, that "volatile petroleum" (*i.e.*, petroleum giving off an inflammable vapour at a temperature lower than 95° F.) may not be imported. Any petroleum so imported shall be forfeited, and shall be disposed of by the Treasurer either by sale for exportation or by destruction of the same, and the proceeds of sale for exportation made by the Treasurer shall be paid into the Treasury to the credit of the General Revenue—provided that "volatile petroleum" may be imported in accordance with regulations made by the Governor in Council.			
Notification of the importation of all petroleum into the Island must be given to the Treasurer for samples to be taken and tested.]			
ST. VINCENT.			
Kerosene and paraffin - - - - *Per gallon*	0	0	2½
Volatile petroleum (petrol, benzol and similar volatile oils) *Per gallon*	0	0	4
[*Note.*—It is provided under Ordinance No. 1 of 1910 that no person shall import any "dangerous" petroleum until he shall have given notice to the Treasurer and furnished him with particulars of the marks, brands, and qualities and number of packages thereof, and shall have procured a permit from the Treasurer or other officer authorised by him.			

(*a*) With an additional duty of 3*d.* per gallon to 31st December 1920.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c. :—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
Note—cont. ST. VINCENT—*cont.*			
"Dangerous" petroleum is defined as petroleum which gives off an inflammable vapour at a temperature of less than 83° Fahrenheit, when subjected to the prescribed tests.]			
BARBADOS.			
Kerosene oil or any of the bye products of petroleum to be used exclusively as fuel in oil or motor engines, on a certificate to that effect from the importer - - - - -	10 °/₀ *ad valorem.*		
Other kerosene - - - - - *Per gallon* (*a*)	0	0	4
[*Note.*—The importation and storage of petroleum are regulated by rules laid down under the Petroleum Act of 1882, and of volatile petroleum for motor cars under regulations, dated 13th July 1904, made under the Locomotive and Highways Act of 1902.]			
GRENADA.			
Crude petroleum, imported for use as a fuel, provided such oil has a flash point above 150° F. (Abel's test) - - - -	Free.		
Kerosene and paraffin - - - - - *Per gallon*	0	0	4
Volatile petroleum (petrol, benzol, and similar volatile oils) ,,	0	0	4
[*Note.*—The importation of petroleum which gives off an inflammable vapour at a temperature less than 80° Fahr. is prohibited (except for use as fuel and in substitution for steam, in metal vessels, and under license granted by the Governor-in-Council). No petroleum may be landed until tested and permission is given by the Treasurer. (Ordinances No. 11 of 1891 and 1 of 1898 and Regulations of 14th October 1904, and 7th November 1908.)]			
VIRGIN ISLANDS.			
Petroleum and its products - - - *Per case of* 8 *gallons*	0	1	6
ST. CHRISTOPHER-NEVIS.			
Petroleum for use as fuel in or about any oil engine - - -	Free.		
Other petroleum and kerosene - - - *Per case of* 8 *gallons*	0	2	0
[*Note.*—Petroleum which flashes at a temperature of less than 83° F. may not be imported. Petroleum may only be landed under permit procured from the Treasurer and after being tested by the Government analyst or other authorised person. No more than 80 gallons of petroleum may be stored in any one place within the limits of the town of Basseterre, Sandy Point, or Charlestown, except in licensed warehouses. Petroleum imported in close glass bottles not exceeding 8 ozs. and used for purposes other than burning, petroleum to be used as fuel for oil engines under certain prescribed conditions, and gasoline imported for use in a Government laboratory or for scientific or technical work are exempt from the above provisions. (Ordinance No. 4 of 1909.)]			
ANTIGUA.			
Oil to be used in oil engines as fuel - - - - -	Free.		
Petroleum and its products:			
In cases - - - - *Per case of* 8 *gallons*	0	2	0
In wood - - - - - - *Per gallon*	0	0	3
[*Note.*—Petroleum which flashes at a temperature of less than 83° F. may not be imported, except when for use in scientific or technical work or for use in the Government laboratory, or for use as fuel in the manufacture of any product of the Presidency, or for use in oil engines or for communication of motive power thereto. Petroleum may not be landed except under permit, and is tested by the Government analyst or other authorised person. (Ordinances Nos. 9 of 1899, and 4 of 1904).]			

(*a*) The gallon in use in Barbados is the old wine gallon, equal to ⅚ths of the imperial gallon.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c. :—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
MONTSERRAT.			
Oil to be used as fuel in oil engines - - - - -	Free.		
Kerosene - - - - - *Per case of 8 gallons*	0	2	3
DOMINICA.			
Kerosene and rock oil:			
In cases - - - - - - *Per 8 gallons*	0	2	6
In other packages - - - - - *Per gallon*	0	0	4
[*Note.*—No restrictions are placed on the importation of petroleum, but oil below 100° F. flash point must be stored in a special magazine on being landed.]			
TRINIDAD AND TOBAGO			
Mineral of all kinds:			
When imported to be used exclusively as fuel, and so proved to the satisfaction of the Collector of Customs - - *Per gallon*	0	0	4
Petrol, naphtha, benzine, and gasolene - - - „	0	0	4
All other kinds - - - - - - - „	0	0	6
[*Note.*—Petroleum which gives off an inflammable vapour at a temperature below 95° F. may not be landed unless it is packed in strong iron or steel drums of not more than 10 imperial gallons capacity, and cased in wood. Every vessel containing such petroleum must be painted red and legibly marked "Dangerous Petroleum—Highly inflammable." (Ordinance No. 14 of 1909 and regulations made thereunder.)]			
BERMUDA.			
Kerosene oil - - - - - - - *Per gallon*	0	0	0½
[*Note.*—Under the Bermuda Petroleum Act, 1887, ships having petroleum on board are allowed to proceed to certain anchorages only, until certified that such petroleum does not flash at a temperature below 73° F. Petroleum which flashes at a temperature below 73° F. may only be discharged at such places as are appointed by the Harbour Authorities.]			
BRITISH HONDURAS.			
Oil for use as fuel for launches, machinery, and traction engines -	Free.		
Petroleum:			
Of 130° flash test and upwards - - - *Per gallon*	0	0	1
Below 130° flash test - - - - - - „	0	0	2·96
Oil, mineral, other than petroleum - - - - „	0	0	4·93
[*Note.*—All petroleum when landed is stored in a Government warehouse, under certain conditions, away from the town.]			
BRITISH GUIANA.			
Oil (other than gasoline, petrol, and crude petroleum), giving off an inflammable vapour at a temperature of less than 85 degrees Fahrenheit, when tested in the Abel-Pensky apparatus in the manner laid down in the Schedule to the Proclamation of the 22nd December 1908, under the Petroleum Ordinance, 1872 - -	Prohibited.		
Crude petroleum, including such bye-products as Jodolite (when admitted with the sanction of the Comptroller of Customs) *Per gallon*	0	0	0½ (*a*)
Refined petroleum which does not give off an inflammable vapour at a temperature of less than 85 degrees Fahrenheit, when tested in the Abel-Pensky apparatus in the manner laid down in the Schedule to the Proclamation of the 22nd December 1908, under the Petroleum Ordinance, 1872 - - - - - *Per gallon*	0	1	0½ (*a*)
Petrol (including mineral naphtha and benzine) - - „	0	0	2½ (*a*)
All other mineral oils, including petroleum spirit, when admitted with the sanction of the Comptroller of Customs - - *Per gallon*	0	1	0½ (*a*)
[*Note.*—A *drawback* is allowed on oil, other than petrol, used as fuel for the purpose of driving any machinery within the Colony, at a rate equal to the difference between the amount of duty per gallon on such oil, and 2½*d.* on all such oil which has been so consumed			

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
Note—cont. BRITISH GUIANA—*cont.*			
as fuel in connection with any such machinery, subject to certain regulations as to security, &c., laid down by the Comptroller of Customs with the approval of the Governor-in-Council.			
Volatile petroleum may not be imported unless packed in strong iron or steel drums of not more than 100 gallons capacity, or in tins containing not more than 4 gallons each, packed in wooden cases. (Proclamation, dated 26th March 1913.)			
Gasolene may not be imported unless packed in strong iron or steel drums of not more than 10 gallons capacity.			
"Volatile petroleum" means petroleum, petrol, gasolene, naphtha, benzine, kerosene oil, rock oil, Rangoon oil, Burmah oil, paraffin oil, and their products, and any oil made from petroleum, coal, schist, peat, or other bituminous substance, and any product of them which, when tested, gives forth an inflammable vapour at a temperature below 85° F.			
"Gasolene" means volatile petroleum which boils at temperatures below 150° F., and which has a specific gravity lower than ·680 at 60° F. (Proclamation, dated 22nd December 1908.)]			
GIBRALTAR.			
All kinds - - - - - - - -	Free.		
[*Note.*—A permit to import petroleum is required to be obtained from the Chief Inspector of Police or, in his absence, from a Justice of the Peace.			
No petroleum is allowed to be imported, except at the discretion of the Police Magistrate, in greater quantities than 24 gallons.			
The importation of petroleum giving off an inflammable vapour at a temperature of less than 73° F. is prohibited, except when imported for military purposes.			
"Petroleum" includes any rock oil, Rangoon oil, Burmah oil, and any oil made from petroleum, coal, schist, shale, peat, or other bituminous substance or any products of petroleum or any of the above-mentioned oils. (Ordinance No. 1 of 1884.)]			
MALTA.			
Oils to be used for industrial purposes - - - -	Free.		
Petroleum - - - - - - *Per gallon*	0	0	1
[*Note.*—Any petroleum which, when tested in prescribed manner, gives off an inflammable vapour at a temperature of less than 76° F. shall not be allowed to be imported.			
The word "petroleum" includes any rock oil, Rangoon oil, Batum oil, Burmah oil, oil made from petroleum, coal, schist, shale, peat, or other bituminous substances, and any products of petroleum or any of the above-mentioned oils. (Ordinance No 9 of 1889 as amended by Ordinance No. 8 of 1897.)]			
CYPRUS.			
Crude petroleum imported solely for use as fuel in oil engines - -	Free.		
["Crude petroleum" is held to mean natural petroleum which has not been steamed or refined in any way and which is not capable of being used for illuminating purposes.]			
[Order-in-Council No. 526, dated 13th July 1912.]			
Mineral oils for lubricating purposes (Order-in-Council, dated May 7th, 1904) - - - - - - *Per 100 okes*	0	4	5½
Other petroleum:			
In cases not exceeding 25 okes each net weight - - *Per case*	0	1	0
In cases exceeding 25 okes each, net weight and in barrel - - *Per gallon*	0	0	2
All other mineral oils - - - - - - *Per 100 okes*	2	0	0
[An oke = 1⅜ quarts.]			

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—WAX.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BRITISH INDIA.	
Sizing wax when imported by the owner of a cotton weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods - [Customs Circular No. IV. of 1896.]	Free.
All other kinds - - - - - - -	5 % *ad valorem.*
ADEN.	
All kinds - - - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - - - - -	Free.
CEYLON.	
Wax plates intended for receiving impressions for gramophone records - - - - - - -	Free.
All other wax - - - - - - -	5½ % *ad valorem.*
MAURITIUS.	
Bees-wax - - - - - *Per cwt.*	Rs. 4 06 cts.
Bottling wax - - - - - - ,,	Rs. 1 52 cts.
All other wax - - - - - - -	12 % *ad valorem.*
SEYCHELLES.	
All kinds - - - - - - - -	12½ % *ad valorem.*
HONG KONG.	
All kinds - - - - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Sealing and bottling wax.	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
,, General Tariff - - - - - -	30 % *ad valorem.*
All other waxes, including stearine, paraffin-wax, bees-wax, carnauba, ceresine, and Japanese or vegetable wax; mixed or compounded waxes (liquid or solid); also shoemaker's wax - - *Per lb.*	0 0 1
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on paraffin-wax used in the manufacture of candles within the Commonwealth, upon the exportation of such candles.]	
TERRITORY OF PAPUA.	
All kinds - - - - - - - -	5 % *ad va orem.*
DOMINION OF NEW ZEALAND.	
Mineral, vegetable, Japanese, and bees-wax; also paraffin-wax *Per cwt.*	0 9 4
Shoemakers' and bottling wax - - - - - -	Free.
[The Governor in Council is empowered to prohibit or regulate the importation of comb-foundation from any place likely to introduce disease into the Dominion. (Act No. 68 of 1913.)]	
FIJI.	
Bees-wax - - - - - - - *Per lb.*	0 0 2
All other wax - - - - - - -	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds - - - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—WAX—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA.

Paraffin and stearine wax ordinarily used in the manufacture of candles or explosives - - - - - - -	Free.
All other wax:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
" General Tariff - - - - - -	15 % *ad valorem.*

[*Note.*—Under the "Agricultural Pests Act, 1911" (No. 11 of 1911), which came into force by Proclamation No. 34 of 1912, on 1st April 1912, it is provided that no person shall import from any place over-sea into the Union of South Africa "used "beehive accessories or appliances or any things which have been "used to contain or manipulate bees, honey or bees wax."

Any articles imported in contravention of this Act are liable to confiscation and destruction and the offender shall, in addition, be liable to certain prescribed penalties.

These provisions of the Act are not applicable to importations by the Government from any place outside the Union.

Under Government Notice, No. 366, of the 14th March 1912, certain Regulations are prescribed in accordance with the provisions of the above-mentioned Act which provide that no person shall introduce or cause to be introduced from any place over-sea or from any place in South Africa which is not a British Possession or Protectorate any bees-wax, whether crude or refined, or any Foundation Comb, unless he is in possession of a permit issued by the Department of Agriculture specially authorising the introduction. Every application for such a permit must be in writing, and must state full particulars as to the nature and quantity of the bees-wax which it is desired to introduce, the country and locality from which it is to come, and the port through which it is to be introduced, and generally the nature, extent, and source of the article proposed for introduction. Bees-wax and Foundation Comb shall be subject, on arrival, to inspection by an officer, and shall be liable to be rejected if a permit in respect thereof has not been issued, or if such permit having been issued, it be not in accordance with such permit.

Under Government Notice No. 795, dated 8th June 1912, it is required that a sworn statement from the supplier, declaring that the wax from which it was prepared was heated to a temperature of 212° F. for 2½ hours, be surrendered with respect to every consignment of Foundation Comb; and that if a similar declaration is not surrendered with respect to ordinary wax, the consignment be treated on arrival in the manner indicated. Pure white wax will be admitted without treatment. Applications for permits should be addressed to the Chief, Division of Entomology, Pretoria.]

RHODESIA.

Paraffin and stearine wax ordinarily used in the manufacture of candles or explosives - - - - - - - -	Free.
All other wax:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*

NYASALAND PROTECTORATE.

All kinds - - - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—WAX—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
" " East of the Volta	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Paraffin-wax; also sealing wax.	
Under the British Preferential Tariff	15 % *ad valorem.*
" General Tariff	25 % *ad valorem.*
Bees wax Comb Foundation:	
Under the British Preferential Tariff	15 % *ad valorem.*
" Intermediate Tariff	$17\frac{1}{2}$ % *ad valorem.*
" General Tariff	$17\frac{1}{2}$ % *ad valorem.*
(Appraisers' Bulletin No 327, dated 19th August 1909.)	
Bees-wax and all other wax (including ozokerite wax—Appraisers' Bulletin No. 327, dated 19th August 1909):	
Under the British Preferential Tariff	5 % *ad valorem.*
" General Tariff	10 % *ad valorem.*
NEWFOUNDLAND.	
Paraffin and bees-wax	30 % *ad val.* (*a*)
All other wax	40 % *ad val.* (*a*)
BAHAMAS.	
All kinds	Free.
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
Bees-wax (if accessories for apiaries)	Free.
[The importation of bees-wax, except with the permission of the Director of Agriculture, is prohibited.]	
All other wax	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*

(*a*). With an additional charge of 10 % on the amount of duty leviable at the rate given

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—WAX—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
ST. LUCIA.		
All kinds		15 % *ad valorem.*
ST. VINCENT.		
All kinds		10 % *ad valorem.*
BARBADOS.		
All kinds		10 % *ad valorem.*
GRENADA.		
All kinds		10 % *ad valorem.*
VIRGIN ISLANDS.		
All kinds		10 % *ad valorem.*
ST. CHRISTOPHER NEVIS.		
All kinds		11 % *ad valorem.*
ANTIGUA.		
All kinds		13½ % *ad valorem.*
MONTSERRAT.		
All kinds		13½ % *ad valorem.*
DOMINICA.		
All kinds		12½ % *ad valorem.*
TRINIDAD AND TOBAGO.		
All kinds		10 % *ad valorem.*
BERMUDA.		
All kinds		10 % *ad valorem.*
BRITISH HONDURAS.		
All kinds		12½ % *ad valorem.*
BRITISH GUIANA		
All kinds		15 % *ad val* (*a*)
GIBRALTAR		
All kinds		Free.
MALTA.		
All kinds		Free.
CYPRUS.		
Bees-wax	*Per* 100 *okes.*	1 0 0
Waste of wax	,,	0 2 6
Paraffin-wax	,,	7 0 0
[An oke = 2·8 lbs.]		

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—GLUE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		5½ % *ad valorem.*
MAURITIUS.		
All kinds	*Per cwt.*	Rupees 2·03 cts.
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Dextrine		Free.
Albumen casein glue for surface-coated paper and boards, provided security be given by the owner that it will be used for that purpose only, and that evidence of such use be given to the satisfaction of the Collector of Customs within six months after delivery by the Customs (By-Law No. 297, dated 15th June 1914.)		Free.
Liquid sizes:		
Under the British Preferential Tariff	*Per gallon*	0 2 0
„ General Tariff	„	0 2 6
[Liquid sizes are applicable to sizes made from glue or gelatine or other material so long as they are what are known in commerce as "sizes." (Customs Tariff Guide.)]		
Printing roller composition		35 % *ad valorem.*
Gelatine of all kinds:		
Under the British Preferential Tariff	*Per lb.*	0 0 1½
„ General Tariff	„	0 0 2
Glue:		
Under the British Preferential Tariff	„	0 0 1½
„ General Tariff	„	0 0 2
Mucilage and belting compounds:		
Under the British Preferential Tariff		25 % *ad valorem.*
„ General Tariff		30 % *ad valorem.*
[*Note.*—A *drawback* of the duty is allowed on gelatine for use in the manufacture of jelly crystals within the Commonwealth on exportation of such articles.]		
TERRITORY OF PAPUA.		
All kinds	*Per cwt.*	0 9 4
DOMINION OF NEW ZEALAND.		
Dextrine		Free.
Glue:		
If the produce of some part of the British Dominions	*Per cwt.*	0 14 0
Otherwise	„	0 16 9⅜
FIJI.		
All kinds	*Per lb.*	0 0 1
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Glue, in bulk; also confectioner's requisites, viz., gelatine, in bulk:		
Under the British Preferential Tariff		Free.
„ General Tariff		3 % *ad valorem.*
All other glue:		
Under the British Preferential Tariff		12 % *ad valorem.*
„ General Tariff		15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—GLUE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.

Glue, in bulk:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Confectioners requisites, viz., gelatine, in bulk:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
All other glue:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*

NYASALAND PROTECTORATE.

All kinds - - - - - - -	10 % *ad valorem.*

UGANDA PROTECTORATE.

All kinds - - - - - -	10 % *ad valorem.*

EAST AFRICA PROTECTORATE.

All kinds - - - - - -	10 % *ad valorem.*

SOMALILAND PROTECTORATE.

All kinds:	
If imported into Zeyla - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - - -	7 % *ad valorem.*

ST. HELENA.

All kinds - - - - - - -	Free.

NIGERIA.

All kinds - - - - - - - -	Free.

GOLD COAST.

All kinds:	
If imported into the West of the Volta - - -	10 % *ad valorem.*
" " East of the Volta - - - -	4 % *ad valorem.*

SIERRA LEONE.

All kinds - - - - - - -	10 % *ad valorem.*

GAMBIA.

All kinds - - - - - - -	5 % *ad valorem.*

DOMINION OF CANADA.

Liquid, powdered, or sheet glue, and mucilage, gelatine, caseine, adhesive paste, and isinglass:	
Under the British Preferential Tariff - - - -	17½ % *ad valorem.*
" Intermediate Tariff - - - -	25 % *ad valorem.*
" General Tariff - - - - - -	27½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—GLUE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	
British gum, and dextrine (dry); sizing cream, and enamel sizing; also rosin size, adapted for use as sizing in the manufacture of wrapping paper (Appraisers' Bulletin, No. 303, dated 9th February 1909):	
Under the British Preferential Tariff	5 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
NEWFOUNDLAND.	
Glue, and sizing of all kinds	30 % *ad val.* (*a*)
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
All kinds	15 % *ad valorem.*
ST. VINCENT.	
All kinds	10 % *ad valorem.*
BARBADOS.	
All kinds	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER-NEVIS.	
All kinds	11 % *ad valorem.*
ANTIGUA.	
All kinds	13½ % *ad valorem.*
MONTSERRAT.	
All kinds	13½ % *ad valorem.*
DOMINICA.	
All kinds	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Fish glue	Free.
All other glue	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	8 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—BLACKING.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
All kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON	
All kinds	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Blacking, including dressings, inks, stains, pastes, and polishes for leather:	
Under the British Preferential Tariff	35 % *ad valorem.*
„ General Tariff	40 % *ad valorem.*
TERRITORY OF PAPUA.	
All kinds	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Blacking, boot gloss and polish of all kinds:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
FIJI.	
All kinds	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem*
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c.:—BLACKING—*continued.*

Tariff Classification and Tariff Rates of Duty.	
East Africa Protectorate.	
All kinds	10 % *ad valorem.*
Somaliland Protectorate.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
St. Helena.	
All kinds	Free.
Nigeria.	
All kinds	Free.
Gold Coast.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
" " " East of the Volta	Free.
Sierra Leone.	
All kinds	10 % *ad valorem*
Gambia.	
All kinds	5 % *ad valorem.*
Dominion of Canada.	
Shoe blacking:	
Under the British Preferential Tariff	15 % *ad valorem.*
" General Tariff	27½ % *ad valorem.*
Newfoundland.	
All kinds	35 % *ad val.* (*a*)
Bahamas.	
All kinds	20 % *ad valorem.*
Turk's and Caicos Islands.	
All kinds	10 % *ad valorem.*
Jamaica.	
All kinds	10 % *ad valorem.*
Cayman Islands.	
All kinds	5 % *ad valorem.*
St. Lucia.	
All kinds	15 % *ad valorem.*
St. Vincent.	
All kinds	10 % *ad valorem.*
Barbados.	
All kinds	10 % *ad valorem.*
Grenada.	
All kinds	10 % *ad valorem.*
Virgin Islands.	
All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

OILS, FATS, RESINS, &c. :—BLACKING—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
ST. CHRISTOPHER-NEVIS.	
All kinds	11 % *ad valorem.*
ANTIGUA.	
All kinds	$13\frac{1}{3}$ % *ad valorem.*
MONTSERRAT.	
All kinds	$13\frac{1}{3}$ % *ad valorem.*
DOMINICA.	
All kinds	$12\frac{1}{2}$ % *ad valorem.*
TRINIDAD AND TOBAGO.	
All kinds	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	$12\frac{1}{2}$ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	8 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—FIRECLAY.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		Free.
MAURITIUS.		
All kinds	*Per ton*	Rupees 10 16 cts.
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
All kinds (Customs Tariff Guide)		Free.
TERRITORY OF PAPUA.		
All kinds		5 % *ad valorem.*
DOMINION OF NEW ZEALAND.		
Fireclay—ground:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
FIJI.		
All kinds	*Per cwt.*	0 0 8
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Fireclay and terra alba:		
Under the British Preferential Tariff		Free.
" General Tariff		3 % *ad valorem.*
RHODESIA.		
Fireclay and terra alba:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		Free.
The produce of non-reciprocating British Possessions		Free.
Under the General Tariff		3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		Free.
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds		10 % *ad valorem.*
SOMALILAND PROTECTORATE.		
All kinds:		
If imported into Zeyla		5 % *ad valorem.*
" " other Protectorate ports		7 % *ad valorem.*
ST. HELENA.		
All kinds		Free.
NIGERIA.		
All kinds		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—FIRECLAY—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
" " " East of the Volta	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
All kinds	Free.
NEWFOUNDLAND.	
All kinds	Free.
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Fireclay used for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose)	Free.
All other fireclay	15 % *ad valorem.*
ST. VINCENT.	
All kinds	10 % *ad valorem.*
BARBADOS.	
All kinds	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER-NEVIS.	
All kinds	11 % *ad valorem.*
ANTIGUA.	
All kinds	13⅓ % *ad valorem.*
MONTSERRAT.	
All kinds	13⅓ % *ad valorem.*
DOMINICA.	
All kinds	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Fireclay - *Per* 100 *lbs.*	0 1 0
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	8 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—COAL, COKE, AND PATENT FUEL.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		Free.
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		Free.
MAURITIUS.		
All kinds	*Per ton of* 2,240 *lbs.*	Rs. 0 71 cts.
SEYCHELLES.		
Coals, coke and patent fuel	„ „	Rs. 1 02 cts.
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Coal and patent fuel		Free.
Coke	*Per ton of* 2,240 *lbs.*	0 4 0
TERRITORY OF PAPUA.		
Coal and coke		Free.
DOMINION OF NEW ZEALAND.		
All kinds		Free.
FIJI.		
Coal and coke		Free.
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Coal and patent fuel	*Per ton of* 2,000 *lbs.*	0 3 0
Coke	„ „	0 1 0
RHODESIA.		
Coal and patent fuel:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	*Per ton of* 2,000 *lbs.*	0 3 0
Imported into the Congo Basin of Northern Rhodesia	*Per ton of* 2,000 *lbs.*	0 3 0 or if less 10 % *ad val.*
Coke:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	*Per ton of* 2,000 *lbs.*	0 1 0
Imported into the Congo Basin of Northern Rhodesia	*Per ton of* 2,000 *lbs.*	0 1 0 or if less 10 % *ad val.*
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
Coal		Free.
EAST AFRICA PROTECTORATE.		
Coal		Free.
SOMALILAND PROTECTORATE.		
Coal		Free.
ST. HELENA.		
All kinds		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—COAL, COKE, AND PATENT FUEL—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
NIGERIA.			
All kinds	Free.		
GOLD COAST.			
If imported into the West of the Volta:			
Coal; patent fuel (being a composition of coal), and coke	Free.		
If imported into the East of the Volta:			
Coal	Free.		
SIERRA LEONE.			
All kinds	Free.		
GAMBIA.			
All kinds	Free.		
DOMINION OF CANADA.			
Coal and coal dust:			
Anthracite	Free.		
Bituminous:			
Slack coal such as will pass through a three-quarter-inch screen, subject to regulations prescribed by the Minister of Customs:			
Under the British Preferential Tariff *Per ton of* 2,000 *lbs.*	0	0	4·93
„ General Tariff „ „	0	0	6·91
Note.—It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that "bituminous slack coal must not be admitted under above item when containing more than 100 lbs. to the ton of coals too large to pass through the meshes of the $\frac{3}{4}$-in. screen."			
Round coal and run of mine, and all other kinds of coal:			
Under the British Preferential Tariff *Per ton of* 2,000 *lbs.*	0	1	5·27
„ General Tariff „ „	0	2	2·15
Pulverised coal (dried) specially prepared for moulders' use, known as "sea coal facing":			
Under the British Preferential Tariff	15 % *ad valorem.*		
„ General Tariff	25 % *ad valorem.*		
(Appraisers' Bulletin No. 303, dated 9th February 1909.)			
Coke	Free.		
Ground coke, when imported by manufacturers of electric batteries for use only in their own factories in the manufacture of such batteries	Free.		
(Customs Memo. No. 1591B., dated 7th June 1910.)			
[*Notes.*—The Canadian Customs Memo. No. 1182B provides that "the surplus stores of coals on board steamships arriving from places outside Canada are subject to duty on importation, unless the steamer takes clearance for a port outside of Canada, either directly or viâ a Canadian port, on the succeeding voyage: provided, in any case, that coal for 15 days' consumption on board the steamships shall be exempt from duty and not classed as *surplus* stores, until otherwise ordered, and that surplus stores of vessels may be warehoused as provided for by the Customs Act (Cap. 48, Revised Statutes)."			
A *drawback* of 99 % of the duty (not including special or dumping duty) is allowed on (1) Bituminous coal when imported by proprietors of coke ovens and converted at their coke ovens into coke for use in the smelting of metals from ores, and in the melting of metals; (2) Charcoal when used for the smelting of metals from ores; and (3) Fuel when entering in the cost of binder twine manufactured in Canada.]			

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—COAL, COKE, AND PATENT FUEL—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
NEWFOUNDLAND (*a*).				
Coal:				
Imported into the port of St. John's:				
Anthracite	*Per ton of* 2,240 *lbs.*	0	4	1·33
Other kinds	"	0	2	10·53
Imported into other ports	"	0	2	0·67
Coke		Free.		
BAHAMAS.				
Coal		Free.		
TURK'S AND CAICOS ISLANDS.				
Coal		Free.		
JAMAICA.				
All kinds		Free.		
CAYMAN ISLANDS.				
All kinds		5 % *ad valorem.*		
ST. LUCIA.				
Coal, coke, and patent fuel, for use in the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose)		Free.		
Other bituminous coal:				
Under the British Preferential Tariff	*Per ton of* 2,240 *lbs.*	0	0	4¾
" General Tariff	" " "	0	0	6
All other coal and coke	" " "	0	0	6
[A *drawback* is allowed of 6*d.* per ton on coal which is put on board H.M. ships and transports, or ships under contract with the Imperial Government or any British Colonial Government for the conveyance of mails to or from the Colony, on the production of a certificate from the Officer in Command or Chief Engineer of such ships setting forth the quantity of coal put on board such ships.]				
ST. VINCENT.				
All kinds		Free.		
BARBADOS.				
Coal and the mixed preparations thereof; also coke				
Under the British Preferential Tariff	*Per ton of* 2,240 *lbs.*	0	2	0
" General Tariff	" " "	0	2	6
[A *drawback* of duty is allowed on coal or coke supplied for the use of steamships or exported. Sec. 111 of the Trade and Navigation Act, 1910 (No. 15 of 1910).]				
GRENADA.				
Coal		Free.		
VIRGIN ISLANDS.				
All kinds	*Per ton of* 2,240 *lbs.*	0	2	6

(*a*) A *rebate* of the whole duty is allowed upon all coal supplied to ships-of-war upon the production to the Assistant Collector of the necessary evidence; also upon coal imported at any place, other than St. John's, Harbour Grace, Carbonear, Placentia, and Bell Island, upon production of satisfactory proof that such coal is intended exclusively for domestic use, and on the importer entering into a sufficient bond that such coal, or any part thereof, shall not be sold or used for other than domestic purposes.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTH, STONE, MINERALS, &c.:—COAL, COKE, AND PATENT FUEL.—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ST. CHRISTOPHER-NEVIS.				
Coal, bituminous:				
Under the British Preferential Tariff	*Per ton of* 2,240 *lbs.*	0	1	$10\frac{2}{5}$
„ General Tariff	„ „	0	2	4
All other kinds	„ „	0	2	4
ANTIGUA.				
Coal, bituminous:				
Under the British Preferential Tariff	*Per ton of* 2,240 *lbs.*	0	1	$10\frac{2}{5}$
„ General Tariff	„ „	0	2	4
All other kinds	„ „	0	2	4
MONTSERRAT.				
Coal to be used as fuel in the manufacture of any product of the Presidency		Free.		
Other coal, bituminous:				
Under the British Preferential Tariff	*Per ton of* 2,240 *lbs.*	0	2	$4\frac{4}{5}$
„ General Tariff	„ „	0	3	0
All other coal, including coke and patent fuel	„ „	0	3	0
DOMINICA.				
Fuel for coasting vessels, provided a certificate is furnished to the Treasurer specifying the particular purpose for which such fuel has been imported		Free.		
Other coal, bituminous:				
Under the British Preferential Tariff	*Per ton of* 2,240 *lbs.*	0	0	$9\frac{3}{5}$
„ General Tariff	„ „	0	1	0
All other coal and patent fuel	„ „	0	1	0
Coke	„ „	0	5	0
TRINIDAD AND TOBAGO.				
Coal, coke and patent fuel, and also charcoal of all kinds		Free.		
BERMUDA.				
Coal		Free.		
BRITISH HONDURAS.				
All kinds		Free.		
BRITISH GUIANA.				
Coal:				
Bituminous:				
Under the British Preferential Tariff	*Per ton*	0	1	8 (*a*)
„ General Tariff	„	0	2	1 (*a*)
Other kinds	„	0	2	1 (*a*)
Coke and patent fuel	„	0	2	1 (*a*)
GIBRALTAR.				
All kinds		Free.		
MALTA.				
All kinds		Free.		
CYPRUS.				
Coal and charcoal		Free.		

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c. :—CEMENT.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds	*Per cwt.*	Rupees 0 17 cts.
MAURITIUS.		
Cement	*Per cwt.*	Rupees 0 20 „
Plaster of paris	„	„ 2 54 „
SEYCHELLES.		
Lime		Free.
Cement	*Per cwt.*	Rupees 0 51 cts.
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Cement, Portland; plaster of paris and other like preparations having magnesia or sulphate of lime as a basis; magnesia, magnesium carbonate, and magnesium chloride, in packages over 14 lbs.; also gypsum:		
Under the British Preferential Tariff	*Per cwt.*	0 0 9
„ General Tariff	„	0 1 0
Articles not elsewhere included, composed wholly or in chief value of cement, and articles of reinforced cement:		
Under the British Preferential Tariff		1*s.* 6*d.* per cwt. or 20 % *ad val.* whichever rate returns the higher duty.
Under the General Tariff		2*s.* per cwt. or 25 % *ad val.* whichever rate returns the higher duty.
Fibro cement, not elsewhere included:		
Under the British Preferential Tariff		15 % *ad valorem.*
„ General Tariff		20 % *ad valorem.*
Tiles of fibro-cement, asbestos cement and similar substances:		
Under the British Preferential Tariff		25 % *ad valorem.*
„ General Tariff		30 % *ad valorem.*
Cements and prepared adhesives not elsewhere included, including acetylated starch, caseine, mucilage; also belting compounds		
Under the British Preferential Tariff		25 % *ad valorem.*
„ General Tariff		30 % *ad valorem.*
TERRITORY OF PAPUA.		
All kinds		Free.
DOMINION OF NEW ZEALAND.		
Plaster of paris		Free.
Portland and other structural and building cement:		
If the produce of some part of the British Dominions	*Per barrel*	0 2 0
Otherwise	„	0 4 0
[The "barrel" is to be taken at the measurement of an ordinary Portland cement barrel (Minister's Order No. 969, dated 6th Sept. 1911).]		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c. :—CEMENT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
FIJI.		
Cement, lime, plaster of paris, whiting and chalk	*Per cwt.*	0 0 8
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Liquid cement for tube mills :		
Under the British Preferential Tariff		Free.
„ General Tariff		3 % *ad valorem.*
Cement for building purposes :		
Under the British Preferential Tariff	*Per* 400 *lbs.*	0 1 0
„ General Tariff	„	0 1 3
All other cement :		
Under the British Preferential Tariff		12 % *ad valorem.*
„ General Tariff		15 % *ad valorem.*
[*Note.*—Cement in packages of not less than 350 lbs., and not more than 400 lbs., to be deemed to be 400 lbs.]		
RHODESIA.		
Liquid cement for tube mills :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions		Free.
The produce of non-reciprocating British Possessions		3 % *ad valorem.*
Under the General Tariff		3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		Free.
All other cement :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	*Per* 400 *lbs.*	0 1 0
The produce of non-reciprocating British Possessions	„	0 1 3
Under the General Tariff	„	0 1 3
Imported into the Congo Basin of Northern Rhodesia	*Per* 400 *lbs.*	0 1 0 or if less 10 % *ad val.*
[*Note.*—Cement in packages of not less than 350 lbs., and not more than 400 lbs., to be deemed to be 400 lbs.]		
NYASALAND PROTECTORATE.		
Cement for use in making roads, bridges, railways, or tramways		Free.
All other cement		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds		10 % *ad valorem.*
SOMALILAND PROTECTORATE.		
All kinds :		
If imported into Zeyla		5 % *ad valorem.*
„ „ other Protectorate ports		7 % *ad valorem.*
ST. HELENA.		
All kinds		Free.
NIGERIA.		
All kinds		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—CEMENT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
GOLD COAST.		
If imported into the West of the Volta:		
Portland and Roman cement, and hydraulic or water lime	*Per cwt.*	0 0 3
If imported into the East of the Volta:		
All kinds		4 % *ad valorem.*
SIERRA LEONE.		
All kinds		10 % *ad valorem.*
GAMBIA.		
All kinds		5 % *ad valorem.*
DOMINION OF CANADA.		
Crude gypsum (sulphate of lime)		Free.
Cement, Portland and hydraulic or water lime:		
In barrels, bags, or casks, the weight of the package to be included in the weight for duty:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 0 3·45
„ General Tariff	„	0 0 4·93
Bags in which cement or lime is imported:		
Under the British Preferential Tariff		15 % *ad valorem.*
„ General Tariff		20 % *ad valorem.*
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that bags containing Portland cement are to be included in the weight of the cement for duty purposes, and also that they are rated at the duty of 15 % under the British Preferential Tariff and 20 % *ad valorem* under the General Tariff.]		
Plaster of paris, or gypsum:		
Ground, not calcined; also broken gypsum rock, not ground, such as would pass through ½ inch screen (Order in Council, dated 16 March 1909):		
Under the British Preferential Tariff		10 % *ad valorem.*
„ General Tariff		15 % *ad valorem.*
Plaster of paris, or gypsum calcined and prepared wall plaster, the weight of the package to be included in the weight for duty:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 0 3·95
„ General Tariff	„	0 0 6·17
Cement (Keene's) and Caen Stone Cement (so-called):		
Under the British Preferential Tariff		15 % *ad valorem.*
„ Intermediate Tariff		17½ % *ad valorem.*
„ General Tariff		17½ % *ad valorem.*
(Appraisers' Bulletin No. 374, dated 11th January 1910.)		
NEWFOUNDLAND.		
Cement, viz., Portland or Roman cement, or hydraulic water lime, in bags, barrels, or casks		25 % *ad val.* (*a*)
Plaster of paris or gypsum, ground, manufactured, or calcined		20 % *ad val.* (*a*)
BAHAMAS.		
All kinds		Free.
TURK'S AND CAICOS ISLANDS.		
All kinds		Free

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONES, MINERALS, &c.:—CEMENT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
JAMAICA.				
Cement which conforms to such standard as may be fixed by the Governor in Privy Council (*a*) - - - - -		Free.		
Otherwise - - - - -	*Per barrel of* 400 *lbs.*	0	1	0
[*Note.*—It is provided under sec. 7 of Law No. 21 of 1911, that it shall be lawful for the Inspector of Invoices or other proper Officer of Customs, without prejudice to the power to take samples by examination conferred by the Customs Consolidation Law, 1877, or by this Law, to accept as *primâ facie* evidence of the character of cement entered for Island consumption a declaration of the consignor attested in writing by a reliable cement tester, in the country of manufacture, recognised as such by the Governor of this Island that the article so entered is cement, conforming to the standard fixed by the Governor in Privy Council.]				
CAYMAN ISLANDS.				
All kinds - - - - - - - -		5 % *ad valorem.*		
ST. LUCIA.				
Lime, building - - - - -	*Per bushel*	0	0	2
Cement:				
Under the British Preferential Tariff -	*Per barrel of* 375 *lbs.*	0	1	2⅖
„ General Tariff - -	„ „	0	1	6
ST. VINCENT.				
Lime - - - - - - - - -		Free.		
Cement:				
Under the British Preferential Tariff	*Per barrel not exceeding* 400 *lbs.*	0	0	6
„ General Tariff - -	„ „ „	0	0	7½
BARBADOS.				
All kinds:				
Under the British Preferential Tariff - -	*Per barrel*	0	1	1½
„ General Tariff - - - -	„	0	1	5
GRENADA.				
All kinds:				
Under the British Preferential Tariff - -	„	0	1	2⅖
„ General Tariff - - - -	„	0	1	6
VIRGIN ISLANDS.				
All kinds - - - - - -	*Per barrel*	0	2	0
ST. CHRISTOPHER-NEVIS.				
All kinds:				
Under the British Preferential Tariff - -	*Per barrel*	0	1	7⅕
„ General Tariff - - - -	„	0	2	0
[The barrel not to exceed 400 lbs; other packages in like proportion.]				
ANTIGUA.				
All kinds:				
Under the British Preferential Tariff - -	*Per barrel*	0	1	7⅕
„ General Tariff - - - -	„	0	2	0

(*a*) The standard for cement was fixed, in considerable detail, by the Governor in Privy Council on 4th May 1909. It is provided, *inter alia*, that the cement is to be delivered in packages marked with the manufacturer's name.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONES, MINERALS, &c.:—CEMENT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
MONTSERRAT.				
All kinds:				
Under the British Preferential Tariff - -	*Per barrel*	0	1	9¾
„ General Tariff - - - -	„	0	2	3
[The barrel not to exceed 400 lbs.; other packages in like proportion.]				
DOMINICA.				
All kinds:				
Under the British Preferential Tariff - -	*Per barrel*	0	1	7½
„ General Tariff - - - -	„	0	2	0
TRINIDAD AND TOBAGO.				
Cement:				
Under the British Preferential Tariff -	*The barrel of* 400 *lbs.*	0	0	9½
„ General Tariff - - - - -	„	0	1	0
Plaster of paris - - - -	*Per* 100 *lbs.*	0	1	0
BERMUDA.				
All kinds - - - - - - -		10 °/₀ *ad valorem*		
BRITISH HONDURAS.				
All kinds - - - - - - - -		12½ °/₀ *ad valorem*		
BRITISH GUIANA.				
Cement and ferro-concrete for construction of Roman Catholic Cathedral, Georgetown, under certain prescribed conditions -		Free.		
All other cement:				
Under the British Preferential Tariff	*Per barrel not exceeding* 400 *lbs.*	0	0	10 (*a*)
„ General Tariff	„ „	0	1	0½ (*a*)
GIBRALTAR.				
All kinds - - - - - - -		Free.		
MALTA.				
All kinds - - - - - - -		Free.		
CYPRUS.				
Cement:				
Portland - - - - -	*Per barrel of* 150 *okes*	0	1	0
All other cement - -	„ „	0	0	8
[An oke = 2·8 lbs.]				

(*a*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—STONES, UNWROUGHT AND WROUGHT.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Stone and marble and articles made of stone and marble, except lithographic stones, which are free	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Stones, viz., ballast, coral, grinding and sharpening, and tombstones and tablets	Free.
Stones, unworked	Free.
Earth and sand	Free.
All other kinds of stone	5½ % *ad valorem.*
MAURITIUS.	
Ballast	Free.
	Rupees. cents.
Stones for building or paving *Per* 100	0 30
All other kinds of stone	12 % *ad valorem.*
SEYCHELLES.	
Ballast, and stones for building or paving	Free.
All other kinds of stone	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Bath bricks; oil and whetstones; lithographic and emery stones; pestles and mortars of any material; and all kinds of stone in the rough, not elsewhere included	Free.
Pebbles (ordinary hard round water-worn stones) for use in ore-dressing machinery (Customs Tariff Guide)	Free.
Stone and marble:	
Marble and granite, unwrought, including rough or scabbled from the pick	10 % *ad valorem.*
Slabs or scantlings, sawn on one or two faces	15 % *ad valorem.*
Slabs or scantlings, sawn on one or more faces and one or more edges	20 % *ad valorem.*
Dust and chips	20 % *ad valorem.*
Manu marble, in slabs, capping, skirting, and table tops:	
Under the British Preferential Tariff	35 % *ad valorem.*
„ General Tariff	40 % *ad valorem.*
(Customs Tariff Guide.)	
Mosaic flooring:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
All other kinds of wrought stone and marble:	
Under the British Preferential Tariff	35 % *ad valorem.*
„ General Tariff	40 % *ad valorem.*
TERRITORY OF PAPUA.	
Grindstones; ballast for ships; and lithographic materials	Free.
Bath brick	10 % *ad valorem.*
All other kinds of stone	5 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Marble, granite, and other stone, hewn or rough sawn, not dressed or polished; and stones, mill, grind, oil, and whet	Free.
Statuary and works of art, whether purchased under bond or directly imported by, or for presentation to any public institution or art association registered as a body corporate, for display in the buildings of such institution or association, and not to be sold or otherwise disposed of; statuary or works of art, whether purchased under bond, or directly imported, for display in any public park or place, on conditions prescribed by the Minister of Customs	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—STONES, UNWROUGHT AND WROUGHT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
DOMINION OF NEW ZEALAND—*cont.*	
Flooring tiles (including marble tiles dressed on upper surface—Minister's Order No. 870 dated 10th March 1908):	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
Marble figures for tombstones:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 958, dated 3rd April 1911.)	
Statues and statuettes:	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
Marble, granite and other stone, dressed, or polished, and articles made therefrom; also imitation stone, dressed, or polished, and articles made therefrom, or from cement:	
If the produce of some part of the British Dominions -	25 % *ad valorem.*
Otherwise - - - - - - -	37½ % *ad valorem.*
FIJI.	
Ship's ballast (stone or sand) - - - - -	Free.
Millstones, and grindstones (including emery wheels) *Per inch in diameter*	0 0 1
All other kinds of stone - - - - - -	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds - - - - - - - -	Free.
UNION OF SOUTH AFRICA.	
Sculpture, being original works of art, or replicas thereof; marble, in the rough or sawn; stone linings and pebbles for tube mills; also fonts for churches and pulpits imported by or for presentation to any religious body - - - - - - -	Free.
Barytes, and pumice (in bulk); also gypsum (sulphate of lime or plaster of paris) in bulk:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - -	3 % *ad valorem.*
All other kinds of stone:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*
RHODESIA.	
Sculpture, being original works of art; marble in the rough or sawn; stone linings and pebbles for tube mills; also fonts and pulpits imported by or for presentation to any religious body -	Free.
Barytes and pumice, in bulk; also gypsum (sulphate of lime or plaster of paris), in bulk:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
All other kinds of stone:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia.	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad val.*
The produce of non-reciprocating British Possessions -	9 % *ad val.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—STONES, UNWROUGHT AND WROUGHT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
NYASALAND PROTECTORATE.	
Tombstones and ornaments for graves and tablets	Free.
Materials for making roads, bridges, railways, and tramways	Free.
All other kinds of stone	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Tombstones and ornaments for graves and tablets	Free.
Materials for the construction and maintenance of roads, railways, and tramways	Free.
All other kinds of stone	10 % *ad valorem.*
EAST AFRICA PROTECTORATE	
Tombstones, ornaments for graves, and tablets	Free.
Materials for the construction and maintenance of roads, railways, and tramways	Free.
All other kinds of stone	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
Tombstones and ornaments for graves	Free.
All other kinds of stone.	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
If imported into the West of the Volta.	
Tombstones	Free.
All other kinds of stone	10 % *ad valorem.*
If imported into the East of the Volta.	
Flint, also grind and tombstones	Free.
All other kinds of stone	4 % *ad valorem.*
SIERRA LEONE.	
Tombstones	Free.
All other kinds of stone	10 % *ad valorem.*
GAMBIA.	
Tombstones and parts of grinding mills	Free.
All other kinds of stone	5 % *ad valorem.*
DOMINION OF CANADA.	
Flint, ground flint stones; felspar, fluorspar, magnesite; mica shist; cliff, chalk, china or Cornwall stone, ground or unground, refuse stone, not sawn, hammered or chiselled nor fit for flagstone, building stone or paving	Free.
Silex or crystallised quartz, ground or unground	Free.
Pumice, calcareous tufa, pumice stone and lava, not further manufactured than ground	Free.
Burr-stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into millstones	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c. :—STONES, UNWROUGHT AND WROUGHT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
DOMINION OF CANADA—*cont.*	
Curling stones :	
Under the British Preferential Tariff	Free.
„ General Tariff	10 % *ad valorem.*
Lithographic stones, not engraved :	
Under the British Preferential Tariff	12½ % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Grindstones :	
Not mounted, and not less than 36 inches in diameter :	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
All other grindstones, mounted or not :	
Under the British Preferential Tariff	17½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Flagstone, sandstone, and all building stone, not hammered, sawn or chiselled, and marble and granite, rough, not hammered or chiselled :	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
Marble, sawn or sand-rubbed, not polished; granite, sawn ; paving blocks of stone ; flagstone and building stone, other than marble or granite, sawn on not more than two sides :	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Building stone, other than marble or granite, sawn on more than two sides but not sawn on more than four sides :	
Under the British Preferential Tariff *Per* 100 *lbs.*	0 0 4·93
„ General Tariff „	0 0 7·40
Building stone, other than marble or granite, planed, turned, cut or further manufactured than sawn on four sides :	
Under the British Preferential Tariff *Per* 100 *lbs.*	0 1 2·80
„ General Tariff „	0 1 10·20
Statues and statuettes :	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
All other kinds of marble and granite and manufactures thereof :	
Under the British Preferential Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
All other manufactures of stone :	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
NEWFOUNDLAND.	
Grindstones, scythe and other sharpening stones	30 % *ad val.* (*a*)
Limestone *Per ton*	0 2 0⅔ (*a*)
Flagstones and all other building stone, undressed ; and flagstones, freestone, sandstone, and all building stone, not hammered or dressed, and marble, granite, and freestone, sawn only, and marble and granite, rough and not hammered or dressed	30 % *ad val.* (*a*)
Knife brick	35 % *ad val.* (*a*)
Statuettes	40 % *ad val.* (*a*)
All other kinds of freestone, marble, or granite	50 % *ad val.* (*a*)
BAHAMAS.	
Monumental tablets and tombstones	Free.
All other kinds of stone	20 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—STONES, UNWROUGHT AND WROUGHT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TURK'S AND CAICOS ISLANDS.

Tombstones	Free.
All other kinds of stone	10 % *ad valorem.*

JAMAICA.

Apparatus to be used in manufacturing or preparing for market the agricultural or mineral products of the Colony	Free.
All other kinds of stone	10 % *ad valorem.*

CAYMAN ISLANDS.

All kinds	5 % *ad valorem.*

ST. LUCIA.

Tombstones and memorial tablets	Free.
All other kinds of stone	15 % *ad valorem.*

ST. VINCENT.

Limestones for use in arrowroot works; also tombstones and tablets	Free.
All other kinds of stone	10 % *ad valorem.*

BARBADOS.

Apparatus imported for the purpose of manufacturing cement; gravel, sand, and limestone; also tablets and tombstones and all the appurtenances thereto for immediate erection and not for sale, on certificate of the person for whom imported	Free.
All other kinds of stone	10 % *ad valorem.*

GRENADA.

Tombstones and monuments; also all appliances useful for the development of local manufactures or products	Free.
All other kinds of stone	10 % *ad valorem.*

VIRGIN ISLANDS.

Marble and alabaster, in the rough or squared, worked or carved, for building purposes or monuments	Free.
All other kinds of stone	10 % *ad valorem.*

ST. CHRISTOPHER—NEVIS.

Materials required to erect and enlarge or improve a sugar factory wherein a multiple effect is installed	Free.
Tombstones and tablets	Free.
All other kinds of stone	11 % *ad valorem.*

ANTIGUA.

Materials required to erect, enlarge, or improve a sugar factory wherein a multiple effect is or is to be installed—provided that such materials are to form an integral part of such factory	Free.
All other kinds of stone	13⅓ % *ad valorem.*

MONTSERRAT.

Materials required to erect, enlarge, or improve a sugar factory wherein a multiple effect is or is to be installed—provided that such materials are to form an integral part of such factory	Free.
Tombstones and tablets	Free
All other kinds of stone	13⅓ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—STONES, UNWROUGHT AND WROUGHT—*continued.*

Tariff Classification and Tariff Rates of Duty.	
DOMINICA.	
Tombstones and mural tablets	Free.
All other kinds of stone	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Stone in the rough, and sand	Free.
All other kinds of stone	10 % *ad valorem.*
BERMUDA.	
Monumental or other sculpture	Free.
All other kinds of stone	10 % *ad valorem.*
BRITISH HONDURAS.	
Stones, sand, and gravel; tombstones and memorial tablets	Free.
All other kinds of stone	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Paving stones imported by Municipal Councils in the island to be used for the paving of streets within the municipal limits, and duly certified as so imported by the president and cashier of any municipal council	Free.
Tombstones and memorial tablets	Free.
All other kinds of stone	8 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—ROOFING SLATES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
All kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	Free.
MAURITIUS.	
Slates for building	*Per* 100 Rupee 0 30 cts.
SEYCHELLES.	
All kinds	Free.
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Roofing slates:	
Under the British Preferential Tariff	20 % *ad valorem.*
" General Tariff	25 % *ad valorem.*
TERRITORY OF PAPUA.	
All kinds	5 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
All kinds	Free.
FIJI.	
All kinds	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Roofing slates:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % *ad valorem.*
RHODESIA.	
Roofing slates:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	3 % *ad valorem.*
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	3 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
Roofing slates:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—Roofing Slates—*continued.*

Tariff Classification and Tariff Rates of Duty.

		£ s. d.
	Nigeria.	
All kinds		Free.
	Gold Coast.	
All kinds:		
If imported into the West of the Volta		Free.
" " East of the Volta		4 % *ad valorem.*
	Sierra Leone.	
All kinds		10 % *ad valorem.*
	Gambia.	
All kinds		5 % *ad valorem.*
	Dominion of Canada.	
Roofing slates:		
Under the British Preferential Tariff	*Per square of* 100 *sq. ft.*	0 2 0·67
" " General Tariff	" "	0 3 1·00
	Newfoundland.	
All kinds		40 % *ad val.* (*a*)
	Bahamas.	
All kinds		20 % *ad valorem.*
	Turk's and Caicos Islands.	
All kinds		10 % *ad valorem.*
	Jamaica.	
All kinds		10 % *ad valorem.*
	Cayman Islands.	
All kinds		5 % *ad valorem.*
	St. Lucia.	
All kinds		15 % *ad valorem.*
	St. Vincent.	
All kinds	*Per* 1,000	0 8 0
	Barbados.	
All kinds		10 % *ad valorem.*
	Grenada.	
All kinds		10 % *ad valorem.*
	Virgin Islands.	
All kinds		10 % *ad valorem*
	St. Christopher—Nevis.	
All kinds		11 % *ad valorem.*
	Antigua.	
All kinds		13⅓ % *ad valorem.*
	Montserrat.	
All kinds		13⅓ % *ad valorem.*
	Dominica.	
All kinds		12½ % *ad valorem.*
	Trinidad and Tobago.	
All kinds	*Per* 1,000	0 6 3

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

EARTHS, STONE, MINERALS, &c.:—ROOFING SLATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	Free.
BRITISH GUIANA.	
All kinds	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	8 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ANIMALS, LIVING, AND OTHER LIVE STOCK.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
Note.—All regulations with regard to the prohibition of the importation of Live Stock, whether temporary or otherwise, in the various British Self-Governing Dominions, Colonies, Possessions, and Protectorates, are published in the *Board of Trade Journal*; and all information with regard either to prohibitions of importation, or to their withdrawal, which is in the possession of the Board, may be seen at the offices of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.		
BRITISH INDIA.		
All kinds		Free.
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
[Various Notices have been issued from time to time under the Quarantine Rules, 1908, restricting or prohibiting the importation of livestock into the various Settlements.]		
CEYLON.		
Dogs from Burmah, China, India, Japan, Java, Straits Settlements or Federated Malay States		Prohibited.
All other live stock		Free.
[*Note.*—Horses, asses, and mules must be certified by a qualified veterinary surgeon to be free of disease immediately before shipment, and must be inspected before landing. No person shall land at any port animals suffering from, or suspected to be suffering from, disease—provided that the principal Officer of Customs may, if he shall see fit to do so, allow such diseased or suspected animals to be landed and detained in quarantine at such place and for such time as he may deem necessary.]		
MAURITIUS.		
Poultry and birds; also animals the produce of any dependency of Mauritius		Free.
Dogs	*Per head*	Rupees 10 00 cts.
Horses, and mules	„	„ 2 50 „
Ponies	„	„ 2 00 „
Asses, cattle, and oxen	„	„ 1 00 „
Goats, sheep and pigs	„	„ 0 50 „
All other live stock	„	„ 0 12 „
[By Proclamation No. 29 of 1908, issued under Ordinance No. 28 of 1892, the importation of dogs, cats, and lemurs from Madagascar is prohibited.]		
SEYCHELLES.		
Dogs (imported from the United Kingdom), horses, ponies, donkeys and mules	*Per head*	Rupees 3 00 cts.
Dogs (imported from elsewhere)	„	„ 8 00 „
All other live stock, including poultry and birds		Free.
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Ferrets, stoats and weasels (Customs Tariff Guide)		Prohibited.
Horned cattle and horses (except for stud purposes)(*a*)	*Per head*	0 10 0
Sheep (except for stud purposes)(*a*)	„	0 2 0
Pigs „ „ „ (*a*)	„	0 5 0
All other kinds, including animals for stud purposes(*a*)		Free.
[*Note.*—Various Notices have been issued from time to time under the "Quarantine Act, 1908–12," prohibiting the importation of various animals, except under certain specified conditions.]		

(*a*) As regards animals entered free of duty for stud purposes, the Collector must satisfy himself that they are to be so used. In instances where the importer claims that the animals are imported for stud purposes, but there is no documentary evidence available to support such contention, a sworn declaration will be required from the importer to the effect that they are to be used for stud purposes (Customs Tariff Guide).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
TERRITORY OF PAPUA.		
Rabbits, foxes, hares, and monkeys (Ordinance No. 15 of 1907)		Prohibited.
All other kinds		Free.
[*Note.*—No animals (except domestic animals) may be introduced into Papua without the consent is first obtained in writing of the Lieutenant Governor. (Ord. No. 15 of 1907.)]		
DOMINION OF NEW ZEALAND.		
Horned cattle	*Per head*	0 10 0
Horses (*a*)	"	1 0 0
Dogs and all other live stock		Free.
[The Governor in Council is empowered to prohibit or regulate the importation of bees from any place likely to introduce disease into the Dominion. (Act No. 68 of 1913.)]		
FIJI.		
Animals		Free.
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
All animals bred in South Africa, imported *overland*		Free.
All other live stock:		
Cattle for slaughter	*Each*	1 10 0
Sheep "	"	0 5 0
Mules and geldings	"	1 0 0
All other live stock		Free.

[*Note.*—The importation, &c., of live stock into the Union of South Africa is regulated by the "Diseases of Stock Act, 1911" (No. 14 of 1911). Under this Act no person shall introduce or cause to be introduced into the Union any stock, other than through a declared port of entry under certain specified conditions, and except otherwise arranged with the Union Department of Agriculture.

The following are the prescribed "ports of entry" for stock:

Capetown.	Komatipoort.
Port Elizabeth.	Mafeking.
East London.	Rietfontein.
Durban.	Raman's Drift.

Nakob, District Gordonia (Sheep and Goats only).

(Proclamations Nos. 28 of 1913 and 4 of 1914.)

Under the "Agricultural Pests Act, 1911" (No. 11 of 1911), which came into operation under Proclamation No. 34 of 1912, on 1st April 1912, the importation into the Union of South Africa, of bees or their larvæ from places oversea to South Africa is prohibited.

The Regulations made under this Act, provide that no person shall, except on the authority of a permit issued by the Department of Agriculture, introduce or cause to be introduced into the Union of South Africa any exotic animal, other than domestic fowls, ducks, geese, turkeys, pigeons, doves, parrots, guinea-pigs, tortoises and singing birds, and any such permit shall be issued subject to such conditions as the Principal Veterinary Officer or other authorized person may prescribe (Government Notice No. 366 of 1912 (sec. 19) dated 14th March 1912).

Under the same Act the importation of live rabbits into the Union of South Africa is prohibited (Proclamation No. 121 of 1912).]

(*a*) Horses imported into the Cook, &c. Islands, 10*s.* per head.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
RHODESIA.		
All animals bred within such Colony, State or Territory, as may from time to time be approved by the Administrator-in-Council (Southern Rhodesia) or the Administrator, with the consent of the High Commissioner (Northern Rhodesia). - - - - -		Free.
[*Note.*—If intended for consumption in the Congo Basin of Northern Rhodesia, the duty leviable is the same as in the case of animals from oversea.]		
All other live stock:		
Cattle for slaughter; (*b*)		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - -	*Each*	1 10 0 (*b*)
Imported into the Congo Basin of Northern Rhodesia -	,,	1 10 0 (*b*) or if less 10 % *ad val.*(*b*)
Sheep for slaughter; (*b*)		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - -	,,	0 5 0 (*b*)
Imported into the Congo Basin of Northern Rhodesia -	,,	0 5 0 (*b*) or if less 10 % *ad val.*(*b*)
Mules and geldings;		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - -	,,	1 0 0
Imported into the Congo Basin of Northern Rhodesia -	,,	1 0 0 or if less 10 % *ad val.*
All other live stock - - - - - - - -		Free.
[The importation of all stock into Southern Rhodesia is regulated by the "Animal Diseases Consolidation Ordinance, 1904," and into Northern Rhodesia by Government Notice No. 68 of 1912. Certain regulations have been issued under the S. Rhodesian Ordinance restricting the importation of live stock from various countries, and providing that the introduction into Southern Rhodesia of dogs, sheep, goats and pigs, from Countries from which importation is permitted may be introduced viâ the port of Beira, provided that all such animals shall be transferred directly after disembarkation to the railway trucks at Beira, and conveyed thence to Umtali without leaving the said trucks. (Government Notice, No. 364 of 1914.)]		
NYASALAND PROTECTORATE.		
Horses, mules and donkeys, and all other live stock - - -		Free.
UGANDA PROTECTORATE.		
Horses and mules - - - - - - - -		Free.
Other live stock (*i.e.*, cattle, sheep, goats, donkeys, swine, ostriches, and poultry) imported for breeding purposes, provided that all such live stock shall be of a class which in the opinion of the examining Veterinary Officer is likely to improve the existing stock in the country - - - - - - - -		Free.
All other live stock - - - - - - - -		10 % *ad valorem.*
[*Note.*—The Governor is empowered under the "Rabies Ordinance, 1913" (No. 1 of 1913), to prohibit the importation into the Protectorate of dogs and other animals liable to the disease of rabies from places where the disease exists, or is suspected to exist.]		

(*b*) The above duties on cattle and sheep for slaughter are at present suspended (Southern Rhodesia Government Notice No. 159 of 1906 and Northern Rhodesia Government Notice No. 4 of 1913).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EAST AFRICA PROTECTORATE.	
Horses and mules - - - - - - -	Free.
Other live stock (*i.e.*, cattle, sheep, goats, donkeys, swine, ostriches, and poultry) imported for breeding purposes, provided that such stock—	
(*a*) shall, except in cases where permission is given by a Veterinary Officer, be landed at Kilindini;	
(*b*) shall be of a class which, in the opinion of the examining Veterinary Officer, is likely to improve the existing stock in the country - - - -	Free.
All other live stock - - - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
If imported into Zeyla:	
Live stock for breeding purposes - - - -	Free.
All other live stock - - - - - - -	5 % *ad valorem.*
If imported into other Protectorate ports:	
Live stock for breeding purposes - - - -	Free.
All other live stock - - - - - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - - - -	Free.
NIGERIA.	
All kinds - - - - - - - - -	Free.
GOLD COAST.	
If imported into the West of the Volta:	
All kinds, including poultry and game - - - -	Free.
If imported into the East of the Volta:	
Cattle; goats and sheep; horses, mules, and asses; also poultry - - - - - - - - -	Free.
All other live stock - - - - - - -	4 % *ad valorem.*
SIERRA LEONE.	
All kinds, including poultry and game; also turtle - - -	Free.
GAMBIA.	
All kinds, including poultry and other birds; also turtle - -	Free.
DOMINION OF CANADA.	
Stallions and mares of less value than 10*l.* 5*s.* 6*d.* each - -	Prohibited.
Live stock imported by settlers for the farm (exclusive of live stock imported for sale) having been the property of the importer for at least six months before his removal to Canada; provided that the stock (if otherwise dutiable) be brought with the settler on his first arrival, and be not sold or otherwise disposed of without payment of duty until after 12 months' actual domicile in Canada - - - -	Free.
[Settlers are only allowed to bring in 16 horses, 16 cattle, 160 sheep, or 160 swine, separately. If horses, cattle, sheep, and swine are brought in together, the same proportions as above are to be observed. Duty is to be paid on live stock *in excess* of the above numbers. (Customs Memo. No. 1361B, dated May 1st, 1906.)]	
Animals brought into Canada for a period not exceeding 3 months for exhibition or for competition for prizes offered by any agricultural or other association (a bond must, however, be given to pay the full duty to which such animals would otherwise be liable in case of their sale in Canada or if they be not re-exported within the specified time) - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£ s. d.
Horses, cattle, sheep, goats, asses, swine and dogs, for the improvement of stock, under regulations prescribed by the Governor in Council - - - - -	Free.
[It is provided, under the regulations laid down in Customs Memo. No. 1713 B. of the 17th February 1913, as amended by Customs Memo., No. 1750 B. of the 12th August 1913, that no animal imported for the improvement of stock shall be admitted free of duty unless the owner is a British subject, resident in the British Empire, or if more than one owner, each is a British subject, resident in the British Empire, and there is furnished an import certificate stating that the animal is recorded in a Canadian National Record or, in case there is no Canadian Record for the breed, in a Foreign Record recognised as reliable by the National Record Committee. A statutory declaration by the owner, or one of the owners, that he is a British Subject, or that each is a British subject, resident in the British Empire, and that such animal is the identical animal described in such certificate, must be provided, and that such animal is being imported into Canada for the improvement of stock. In case such certificate is not at hand at the time of the arrival of the animals, entry for duty may be accepted subject to the refund of the duty upon the production of the requisite certificates and proofs in due form satisfactory to the Collector within one year from the time of entry. The form of certificate to be accepted for the free importation of animals for the improvement of stock, and the Customs procedure in connection therewith, shall be subject to the direction of the Minister of Customs. The above declarations shall be attached to the free import entry, and may be made before the Collector, Sub-collector, Surveyor, or Chief Clerk at the port where the animals are entered, or before any functionary authorised by law to administer oaths.]	
Domestic fowls, pure-bred, for the improvement of stock; homing or messenger pigeons; pheasants, and quails; also turtles - - - - - -	Free.
Horses and cattle connected with menageries, under regulations of the Minister of Customs - - - -	Free.
Horses over one year old, valued at 10*l.* 5*s.* 6*d.* or less per head :	
Under the British Preferential Tariff - - *Each*	2 1 1
„ General Tariff - - - „	2 11 5
Live hogs :	
Under the British Preferential Tariff - - *Per lb.*	0 0 0·49
„ General Tariff - - - „	0 0 0·74
Canaries.	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
All other live stock :	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
[*Note.*—The importation of live stock is regulated by Regulations made under the "Quarantine Act," and the "Animal Contagious Diseases Act" (Revised Statutes of Canada, 1906.)]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
NEWFOUNDLAND.		
Animals imported by agricultural societies or by private persons for the improvement of stock, with the sanction of the Governor in Council		Free.
Live stock brought by settlers on their first arrival; provided such stock be not sold or otherwise disposed of without payment of duty until after 12 months' actual domicile in the Colony		Free.
Poultry, when imported for breeding purposes		Free.
Pigs (under 3 months of age), and lambs	*Per head*	0 2 0.67(*a*)
Other pigs and sheep; also calves	,,	0 4 1·33(*a*)
Horned cattle, horses and other draught animals not exempted as above; also all other poultry		20 % *ad val.* (*a*)
All other live stock, including dogs		40 % *ad val.* (*a*)
[*Note.*—The duty leviable on neat cattle is calculated upon a valuation of 40 dollars (8*l.* 4*s.* 5⅓*d.*) per head at the time of landing, subject to revision under certain regulations laid down by the Minister of Finance and Customs.]		
BAHAMAS.		
Stallions, foals, bulls, calves, rams, and boars		Free.
Birds, living, of every description, including poultry and game		Free.
Cows, oxen, mares, geldings, colts, and fillies	*Per head*	1 0 0
Mules and asses	,,	0 10 0
Sheep, goats, and swine	,,	0 4 0
Dogs	,,	0 10 0
All other animals		20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.		
All kinds, including poultry and other birds		Free.
JAMAICA.		
Horned stock	*Per head*	2 0 0
Horses, mares, geldings, and mules	,,	3 0 0
Asses	,,	1 0 0
Sheep, goats, and swine	,,	0 10 0
[No duty to be charged on the above animals when under two months old imported with the dam.]		
Animals brought into the Island temporarily for the purposes of exhibition or competition for prizes by an Agricultural or Racing Association, and wild animals intended for exhibition in zoological collections.		
[The above animals may be admitted on security of a deposit of 30 % of the duty otherwise leviable, such deposit to be refunded if the animals are exported within two months of importation.]		
Cattle, neat, viz., dairy cows and heifers when bred in and imported from the United Kingdom, British Possessions, India, or the United States of America		Free.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

Tariff Classification and Tariff Rates of Duty.	£ s. d.
Jamaica—*cont.*	
Pure bred horses, sheep, pigs, cattle, goats, and rabbits imported specially for breeding purposes from the United Kingdom, British Possessions, India, and the United States of America, provided that no such animal shall be admitted free unless pure bred of a recognised breed and duly registered in the book or record established for that purpose, and provided further that certificates of such records, and of the pedigree of such animal shall be produced and submitted to the proper Officer of Customs at the time of importation duly authenticated by the proper custodian of such book or record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in the said certificate of record of pedigree. And provided further that the Director of Agriculture shall determine and certify to the Collector-General what are recognised breeds and pure bred animals under the provisions of this paragraph -	Free.
Poultry and other birds; also turtle (live) - - -	Free.
Bees - - - - - - - -	Free.
[The importation of bees, except with the permission in writing of the Director of Agriculture, is prohibited.]	
All other animals - - - - - -	10 % *ad valorem.*
Cayman Islands.	
All kinds - - - - - - -	5 % *ad valorem.*
St. Lucia.	
Mules and oxen used in connection with the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purposes) - - - - - -	Free.
Bees - - - - - -	Free.
[Under the "Importation of Bees Ordinance, No. 8 of 1912," it is provided that it shall not be lawful to import into the Colony: (*a*) Any queen-bee which is not accompanied by a certificate, approved by the Agricultural Superintendent, that the disease known as "foul brood" does not exist in the apiary from which the queen-bee was taken, or (*b*) Any bee-hive or part of a bee-hive, or any articles whatsoever which have been used in connection with bees, or any bees other than queen bees as aforesaid.]	
Live stock, in cases where the Governor-in-Council is satisfied upon documentary or other sufficient evidence that the importation of any animal is likely to improve the breed of such animal already in the Colony - - - -	Free.
Poultry - - - - - - -	Free.
Horses:	
Under the British Preferential Tariff - - *Per head*	1 0 0
" General Tariff - - - "	1 5 0
Dogs - - - - - - - "	0 5 0
Horned cattle of any age:	
Under the British Preferential Tariff - - "	0 4 0
" General Tariff - - - - "	0 5 0
Sheep, lambs and swine:	
Under the British Preferential Tariff - - "	0 1 7½
" General Tariff - - - - "	0 2 0
Asses - - - - - - - "	0 2 6
Goats - - - - - - "	0 1 0
Other mules - - - - - - "	0 12 0
All other live stock - - - - -	15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
ST. VINCENT.		
Animals born in the Island, or previously imported and duty paid and which are taken back to the Colony within five years from the date on which they may have been exported therefrom, proof being given to the satisfaction of the Collector of Customs		Free.
Mules, asses, swine, goats, sheep, horned cattle, birds (including poultry); also horses for breeding purposes		Free.
Dogs	*Per head*	0 5 0
Horses, other than for breeding:		
Under 14 hands:		
Under the British Preferential Tariff	,,	1 0 0
,, General Tariff	,,	1 5 0
14 hands or over:		
Under the British Preferential Tariff	,,	2 0 0
,, General Tariff	,,	2 10 0
All other live stock		10 % *ad valorem.*
BARBADOS.		
Horses imported by equestrian companies, and subsequently taken away by them; racehorses, on every importation except the first, provided no drawback had been claimed thereon on exportation		Free
Foals; kids; and sucking calves, lambs, or pigs		Free.
Asses	*Each*	0 5 0
Horses, other:		
Under 14 hands high:		
Under the British Preferential Tariff	*Each*	0 9 0
,, General Tariff	,,	0 11 3
All others:		
Under the British Preferential Tariff	,,	1 16 0
,, General Tariff	,,	2 5 0
Oxen, bulls and cows:		
Under the British Preferential Tariff	,,	0 5 0
,, General Tariff	,,	0 6 3
Sheep and goats:		
Under the British Preferential Tariff	,,	0 1 1
,, General Tariff	,,	0 1 8
Swine (except sucking pigs):		
Under the British Preferential Tariff	,,	0 1 6
,, General Tariff	,,	0 1 10½
Mules, of the value of 12*l.* 10*s.* or more	,,	1 10 0
,, other	,,	1 0 0
All other live stock		Free.
GRENADA.		
Live stock, in cases where the Governor in Council is satisfied upon documentary or other sufficient evidence that the importation of any animal or animals is likely to improve the breed of such animal already in the Colony		Free.
Racehorses (if exported within six months); horses and other animals imported by circus and other entertainment companies (if exported within six months); also poultry and bees		Free.
Other horses (stallions, mares, and geldings):		
Under the British Preferential Tariff	*Per head*	1 0 0
,, General Tariff	,,	1 5 0
Calves:		
Under the British Preferential Tariff	,,	0 4 9¾
,, General Tariff	,,	0 6 0
Other horned cattle:		
Under the British Preferential Tariff	,,	0 9 7½
,, General Tariff	,,	0 12 0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
GRENADA—*cont.*				
Sheep and lambs, and swine:				
Under the British Preferential Tariff	*Per head*	0	1	7⅓
„ General Tariff	„	0	2	0
Asses	„	0	6	0
Mules	„	0	12	0
Dogs	„	0	10	0
Goats	„	0	1	0
All other live stock		10 % *ad valorem.*		
VIRGIN ISLANDS.				
Asses, sheep, goats, hogs, poultry, turtle, and all sucking animals		Free.		
Horses	*Per head*	0	10	0
Cattle	„	0	8	0
Mules	„	0	5	0
All other live stock		10 % *ad valorem.*		
ST. CHRISTOPHER—NEVIS.				
Sheep, goats, swine, poultry, turtle, and all sucking animals		Free.		
Asses	*Per head*	0	5	0
Cows, oxen and bulls:				
Under the British Preferential Tariff	„	0	4	9⅜
„ General Tariff	„	0	6	0
Mules	„	0	12	0
Horses:				
Over 14 hands:				
Under the British Preferential Tariff	„	1	4	0
„ General Tariff	„	1	10	0
Under 14 hands:				
Under the British Preferential Tariff	„	0	8	0
„ General Tariff	„	0	10	0
All other live stock		11 % *ad valorem.*		
ANTIGUA.				
Poultry, turtle, and all sucking animals		Free.		
Asses	*Per head*	0	5	4
Cattle:				
Under the British Preferential Tariff	„	0	5	4
„ General Tariff	„	0	6	8
Mules	„	0	13	4
Sheep and swine:				
Under the British Preferential Tariff	„	0	0	9⅓
„ General Tariff	„	0	1	0
Horses:				
Under the British Preferential Tariff	„	1	12	0
„ General Tariff	„	2	0	0
Goats	„	0	0	8
Dogs	„	0	5	0
All other live stock		13⅓ % *ad valorem.*		
MONTSERRAT.				
Poultry, turtle, and all sucking animals		Free.		
Asses	*Per head*	0	6	0
Cows, oxen and bulls:				
Under the British Preferential Tariff	„	0	6	0
„ General Tariff	„	0	7	6
Mules	„	0	15	0
Horses:				
Under the British Preferential Tariff	„	1	16	0
„ General Tariff	„	2	5	0
Sheep and swine:				
Under the British Preferential Tariff	„	10⅔ % *ad valorem.*		
„ General Tariff	„	13⅓ % *ad valorem.*		
All other live stock		13⅓ % *ad valorem.*		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINICA.		£	s.	d.
Sucking animals		Free.		
Asses	*Per head*	0	4	0
Cows, oxen and bulls:				
Under the British Preferential Tariff	,,	0	6	4½
,, General Tariff	,,	0	8	0
Mules	,,	1	0	0
Horses:				
Under the British Preferential Tariff	,,	1	12	0
,, General Tariff	,,	2	0	0
All other live stock		Free.		

TRINIDAD AND TOBAGO.				
Horses of officers on Imperial Service in H.M. naval and military forces		Free.		
Horned cattle:				
Under the British Preferential Tariff	*Per head*	0	8	0
,, General Tariff	,,	0	10	0
Horses:				
Under the British Preferential Tariff	,,	0	16	0
,, General Tariff	,,	1	0	0
Sheep:				
Under the British Preferential Tariff	,,	0	2	0
,, General Tariff	,,	0	2	6
Swine:				
Under the British Preferential Tariff	,,	0	0	9½
,, General Tariff	,,	0	1	0
Mules	,,	1	0	0
Asses and dogs	,,	0	10	0
Goats	,,	0	1	0
All other living animals and birds		Free.		

BERMUDA.				
Horses, the property of the Governor and imported by him on his first arrival in the Islands to take up the Government, and within six months after such arrival		Free.		
Horses of military officers imported into the Bermuda islands as a necessary part of their military equipment on satisfactory proof being furnished to that effect on compliance by the proper officer or officers of H.M. Government with any regulations made by the Governor-in-Council with respect to such importations—provided that no military officer shall, during his term of service in the Bermuda Islands, be allowed to import free of import duty more horses than shall be shown by the certificate of the proper officer of H.M. service to be required by such military officer as a necessary part of his military equipment		Free.		
Other horses	*Per head*	1	0	0
Cows, bulls, calves, heifers, and oxen (which shall not be subject to refund or drawback)	*Per head*	0	4	0
Sheep (which shall not be subject to refund or drawback)	,,	0	1	0
All other live stock		10 % *ad valorem.*		

BRITISH HONDURAS.	
All kinds (including poultry and other birds)	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH GUIANA.		
Poultry		Free.
Donkeys	*Per head*	0 4 2½ (a)
Oxen, bulls and cows, with or without calves:		
Under the British Preferential Tariff	„	0 16 8 (a)
„ General Tariff	„	1 0 10 (a)
Dogs	„	1 0 10 (a)
Sheep and swine:		
Under the British Preferential Tariff	„	0 3 4 (a)
„ General Tariff	„	0 1 2 (a)
Mules	„	2 1 8 (a)
Horses:		
Belonging to officers on Imperial Service in H.M. Military Forces		Free.
All other horses:		
Under the British Preferential Tariff	*Per head*	1 13 4 (a)
„ General Tariff	„	2 1 8 (a)
All other live stock		15% *ad val.* (b)

[*Note.*—A *drawback* of the duty paid on cattle is allowed provided the importer satisfies, within six months from the date of importation, the Comptroller of Customs that such cattle were imported for breeding purposes.]

GIBRALTAR.		
All kinds		Free.
MALTA.		
Bullocks and other animals of a similar kind; also sheep	*Per* 175 *lbs.*	0 4 0
Horses and mules	*Per head*	1 0 0
All other live stock		Free.

[*Note.*—The importation of cattle, equines, and swine is prohibited unless a permit has been obtained by the consignee before shipment. All such animals must, on importation, be accompanied by a certificate from the British Consular or other local government authority stating the number of cases of infectious or contagious disease affecting such animals which have been officially reported at the place of origin and shipment during the three months prior to embarkation.

In cases where they are not prohibited from importation, the above livestock are landed in quarantine, and not released until declared healthy (Government Notice No. 104, dated 7th July 1907)].

CYPRUS.		
All kinds		Free.

[*Note.*—The importation of goats is prohibited, except under permit of the High Commissioner (Law No. 10 of 1888).

The importation of dogs from Egypt is also prohibited, whilst dogs from other countries can only be admitted at the Port of Larnaca, and subject to quarantine and medical inspection (Notification No. 10,022, dated 11th March 1910.)]

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.
(b) „ „ 10 % „ „ „ „

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—GRAIN.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

All kinds, including rice				Free.

ADEN.

All kinds				Free.

STRAITS SETTLEMENTS (including LABUAN).

All kinds				Free.

CEYLON.

Barley when imported solely for brewing purposes; also paddy	*Per cwt.*	Rupees	0	33 cts.
All other grain and rice	„	„	0	50 „

MAURITIUS.

Pearl barley	*Per cwt.*	Rupees	1	78 cts.
Other barley (in husk)	„	„	0	64 „
Maize	„	„	0	49 „
Oats and grain	„	„	0	67 „
Wheat	„	„	0	37 „
Rice	„	„	0	32 „
All other grain		12 °/₀ *ad valorem.*		

SEYCHELLES.

Seeds intended for agricultural or horticultural purposes				Free.
Maize				Free.
Barley and wheat in bags or casks	*Per cwt.*	Rupees	0	25 cts.
Rice, bran, pollard, oats, and gram	„	„	0	38 „
Paddy	„	„	0	25 „
All other grain		12½ °/₀ *ad valorem.*		

HONG KONG.

All kinds				Free.

COMMONWEALTH OF AUSTRALIA.

		£	s.	d.
Rice:				
Uncleaned	*Per cental*	0	3	4
For use in the manufacture of starch, as prescribed by Departmental By-laws		Free.		
[The following regulations have been made under a By-law of December 10th, 1908:— Imported rice may be delivered free of duty for the purpose of being used in the manufacture of starch, on the condition that the manufacture is carried on in a warehouse licensed under the Customs Act of 1901.]				
All other rice	*Per cental*	0	6	0
[A *drawback* equal to the amount of duty paid is allowed on rice as follows, upon exportation, subject to certain prescribed conditions: Rice imported undressed, and subsequently dressed. Rice imported whole, and subsequently ground. Rice, imported uncleaned, used in the manufacture of starch, according to the following rate, viz.: One cental of uncleaned rice for every 100 lbs. of starch exported.]				
Broom corn millet, including rice straw	*Per cental*	0	4	0
Other grain, prepared or manufactured:				
Bran, pollard, and sharps	*Per cental*	0	1	0
Malt, including granulated, maize and rice malts, and roasted or torrefied barley	*Per cental*	0	6	0
Other kinds, including phosphorised wheat	*Per lb.*	0	0	0½

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—GRAIN—*continued.*

Tariff Classification and Tariff Rates of Duty.		£	s.	d.
Commonwealth of Australia—*cont.*				
All other grain :				
Barley	*Per cental*	0	2	0
Kaffir corn and buckwheat	"	0	1	6
[Customs Tariff Guide and Supplement No. 8 thereto]				
Other kinds	"	0	1	6
[*Note.*—A refund of half the duty paid on *maize* grown by British settlers in the New Hebrides, and imported into the Commonwealth, is granted on declaration by the grower that the maize is wholly *British* grown. Information has been received that the refund is only allowed when the maize is shipped in *British* bottoms.]				
Territory of Papua.				
Maize, oats, barley and wheat		Free.		
Rice :				
Of or above standard quality	*Per ton*	0	10	0
Other kinds	"	2	0	0
All other grain	"	5 % *ad valorem.*		
Dominion of New Zealand.				
Rice, dressed or undressed		Free.		
Barley :				
Pearl	*Per cwt.*	0	1	0
Other barley	*Per* 100 *lbs.*	0	2	0
All other grain	"	0	0	9
[*Note.*—The Governor may, under the Monopoly Prevention Act No. 122 of 1908, exempt wheat from Customs duty by Order-in-Council, on the recommendation of a Court of Inquiry that the wholesale market price of wheat in the Colony is unreasonably high.]				
Fiji.				
Garden seeds		Free.		
Seeds for propagation or cultivation, including maize, beans, rice or other grain for planting purposes, subject to a declaration by the importer to the Customs Authorities that the seeds are imported for propagation purposes		Free.		
Barley		12½ % *ad valorem.*		
Oats	*Per bushel*	0	0	6
Rice	*Per ton*	2	0	0
Dholl and gram (whole or split)	"	3	0	0
All other grain	*Per bushel*	0	0	6
Falkland Islands.				
All kinds		Free.		
Union of South Africa.				
Seeds for planting or sowing only, not including edible kinds		Free.		
Wheat, in the grain :				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	0
" General Tariff	"	0	1	2
Barley, buckwheat, kaffir corn, maize, millet, oats, and rye :				
In the grain or raw :				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	10
" General Tariff	"	0	2	0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—GRAIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
UNION OF SOUTH AFRICA—*cont.*				
Barley, &c.—*cont.*				
Malted:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	2	6
„ General Tariff	„	0	2	9
Rice:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	0
„ General Tariff	„			
RHODESIA.				
Seeds for planting or sowing only, not including edible kinds		Free.		
Grain of all kinds grown within such Colony, State, or Territory as may from time to time be approved by the Administrator-in-Council (Southern Rhodesia) or by the Administrator with the consent of the High Commissioner (Northern Rhodesia)		Free.		
[The above provisions are not applicable to grain if intended for consumption in the Congo Basin of Northern Rhodesia, the duty leviable being the same as for oversea goods.]				
All other wheat in the grain:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions	*Per* 100 *lbs.*	0	1	0
The produce of non-reciprocating British Possessions	„	0	1	2
Under the General Tariff	„	0	1	2
Imported into the Congo Basin of Northern Rhodesia	„	0	1	0 or if less 10 % *ad valorem.*
All other barley, buckwheat, kaffir corn, maize, millet, oats, and rye:				
In the grain or raw:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions	*Per* 100 *lbs.*	0	1	10
The produce of non-reciprocating British Possessions	„	0	2	0
Under the General Tariff	„	0	2	0
Imported into the Congo Basin of Northern Rhodesia	„	0	1	10 or if less 10 % *ad valorem.*
Malted:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions	*Per* 100 *lbs.*	0	2	0
The produce of non-reciprocating British Possessions	„			
Under the General Tariff	„	0	2	9
Imported into the Congo Basin of Northern Rhodesia	„	0	2	0 or if less 10 % *ad valorem.*
Rice:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	*Per* 100 *lbs.*	0	1	0
Imported into the Congo Basin of Northern Rhodesia	„	0	1	0 or if less 10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—GRAIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds		10 % *ad valorem.*
SOMALILAND PROTECTORATE.		
All kinds:		
If imported into Zeyla		5 % *ad valorem.*
" " other Protectorate ports		7 % *ad valorem.*
ST. HELENA.		
All kinds		Free.
NIGERIA.		
All kinds		Free.
GOLD COAST.		
If imported into the West of the Volta:		
Grain, the *bonâ fide* produce of West Africa		Free.
Rice	*Per cwt.*	0 1 0
All other grain		10 % *ad valorem.*
If imported into the East of the Volta:		
All kinds		4 % *ad valorem.*
SIERRA LEONE.		
All kinds		Free.
GAMBIA.		
Corn, if of African produce		Free.
Rice	*Per cwt.*	0 0 6
All other grain		5 % *ad valorem.*
DOMINION OF CANADA.		
Buckwheat, and barley (except pearl barley):		
Under the British Preferential Tariff	*Per bushel*	0 0 4·93
" General Tariff	"	0 0 7·40
Pearl barley:		
Under the British Preferential Tariff		20 % *ad valorem.*
" General Tariff		30 % *ad valorem.*
Oats and rye:		
Under the British Preferential Tariff	*Per bushel*	0 0 3·45
" General Tariff	"	0 0 4·93
Indian corn, for purposes of distillation subject to regulations to be approved by the Governor-in-Council:		
Under the British Preferential Tariff	*Per bushel*	0 0 3·70
" General Tariff	"	0 0 3·70
Other Indian corn; also broom corn:		
Under the British Preferential Tariff		Free.
" General Tariff		Free.
Rice:		
Uncleaned, unhulled, and paddy:		
Under the British Preferential Tariff		Free.
" General Tariff		Free.
Cleaned:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 2 0·67
" General Tariff	"	0 3 1·00

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—GRAIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
DOMINION OF CANADA—*cont.*		
Wheat:		
Under the British Preferential Tariff	*Per bushel*	0 0 3·94
„ General Tariff	„	0 0 5·92
Grain of all kinds when damaged by water in transit, or prior to importation into Canada:		
Under the British Preferential Tariff		15 % *ad valorem.*
„ General Tariff		25 % *ad valorem.*
NEWFOUNDLAND.		
Wheat, whole, not ground or crushed		Free.
Indian corn, and corn for the manufacture of brooms or whisks		Free.
Barley, when imported for brewing purposes or for seed		10 % *ad val* (*a*)
Buckwheat	*Per lb.*	0 0 0·50(*a*)
Oats	*Per bushel of* 34 *lbs.*	0 0 2·47(*a*)
[An *additional* duty of 4·93*d.*(*a*) per bushel is leviable upon oats imported from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and its dependencies, provided that such countries levy duties on fish or fish products exported from the Colony.]		
Rice:		
Uncleaned or refuse rice		Free.
Cleaned rice	*Per lb.*	0 0 0·12(*a*)
All other grain		40 % *ad val.*(*a*)
BAHAMAS.		
Corn, whole or cracked, also wheat, barley, and oats	*Per bushel*	0 0 6
Rice	*Per* 100 *lbs.*	0 2 0
All other grain		20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.		
Rice	*Per* 100 *lbs.*	0 1 0
All other grain		Free.
JAMAICA.		
Barley (other than pearl); Indian corn; also oats	*Per bushel*	0 0 4
Wheat	„	0 0 6
Rice:		
Undressed	„	0 1 0
Dressed	*Per* 100 *lbs.*	0 3 0
All other grain		10 % *ad valorem.*
[Subject to the following *tare allowances:*		
Corn and oats:		
In barrels	20 lbs. each	
„ bags, single	1 lb. „	
„ „ double	2 lbs. „	
Rice:		
In bags, single	3 lbs. „	
„ „ double	4 „ „]	
CAYMAN ISLANDS.		
All kinds		5 % *ad valorem.*
ST. LUCIA.		
Seed grain		Free.
Grain for other purposes:		
Oats:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 0 8
„ General Tariff	„	0 0 10
Rice	„	0 2 0
Wheat, rye, barley, corn, maize, and all other grain	„	0 1 0

(*a*) With an additional charge of 10% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—GRAIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
ST. VINCENT.				
Rice	*Per* 100 *lbs.*	0	1	0½
Oats:				
Under the British Preferential Tariff	,,	0	0	10
,, General Tariff	,,	0	1	0½
All other grain	,,	0	0	10
BARBADOS.				
Barley, maize, and wheat, unground	*Per* 100 *lbs.*	0	0	6
Oats:				
Under the British Preferential Tariff	,,	0	0	7
,, General Tariff	,,	0	0	9
Rice	,,	0	1	0
All other grain	,,	0	0	9
GRENADA.				
Barley	*Per* 100 *lbs.*	0	0	6
Oats:				
Under the British Preferential Tariff		0	1	0
,, General Tariff	,,	0	1	3
Rice	,,	0	2	1
Wheat, rye, corn, maize, and all other grain	,,	0	1	3
VIRGIN ISLANDS.				
Seed grain		Free.		
Corn (maize), wheat, oats, and barley	*Per bushel*	0	0	6
Rice	*Per* 100 *lbs.*	0	2	1
All other grain		10 % *ad valorem.*		
ST. CHRISTOPHER—NEVIS.				
Corn (maize), and wheat	*Per bushel*	0	0	4
Oats:				
Under the British Preferential Tariff	,,	0	0	3½
,, General Tariff	,,	0	0	4
Barley	,,	0	0	8
Rice	*Per* 112 *lbs.*	0	1	3
All other grain		11 % *ad valorem.*		
ANTIGUA.				
Corn	*Per bushel*	0	0	6
Oats:				
Under the British Preferential Tariff	,,	0	0	4⅘
,, General Tariff	,,	0	0	6
Barley	,,	0	0	8
Rice (not ground)	*Per* 100 *lbs.*	0	2	9
All other grain		13⅓ % *ad valorem.*		
MONTSERRAT.				
Corn (maize), and wheat	*Per bushel*	0	0	4½
Oats:				
Under the British Preferential Tariff	,,	0	0	3⅔
,, General Tariff	,,	0	0	4½
Barley	,,	0	0	9
Rice	*Per* 100 *lbs.*	0	3	1⅓
All other grain		18⅓ % *ad valorem.*		
DOMINICA.				
Seed grain		Free.		
Corn (maize) and barley	*Per bushel*	0	0	6
Oats:				
Under the British Preferential Tariff	,,	0	0	4⅘
,, General Tariff	,,	0	0	6
Rice	*Per* 100 *lbs.*	0	2	6
All other grain		12½ % *ad valorem.*		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—GRAIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
TRINIDAD AND TOBAGO.				
Rice	*Per* 100 *lbs.*	0	2	2
Grain, in bottles or cans	"	0	4	2
Oats:				
Under the British Preferential Tariff	"	0	0	9½
" General Tariff	"	0	1	0
All other grain, including wheat, barley, rye, and maize, excluding grain in bottles or cans	"	0	1	0
BERMUDA.				
Rice, unmanufactured		Free.		
Corn	*Per bushel of* 56 *lbs.*	0	0	2
Oats	" 32 "	0	0	1
Mixed grains, whole or cracked	*Per* 100 *lbs.*	0	0	2
Wheat	"	0	0	2
All other grain		10 % *ad valorem.*		
BRITISH HONDURAS.				
Broom corn		Free.		
All other grain		12½% *ad valorem.*		
BRITISH GUIANA.				
Grain of all kinds for propagation or cultivation		Free.		
Rice	*Per* 100 *lbs.*	0	2	1 (*b*)
All other grain:				
Under the British Preferential Tariff		0	0	10 (*b*)
" General Tariff		0	1	0½ (*b*)
GIBRALTAR.				
All kinds		Free.		
MALTA.				
Rice		Free.		
Wheat	*Per Imperial qr.*	0	10	0
Indian corn	"	0	6	0
Barley	"	0	4	0
Saggina	"	0	3	0
Other '*inferior*' (*a*) grain	"	0	5	0
Wheat, Indian corn, barley, or other grain if damaged so as to be unfit for human food (commonly called *frumentazzo*)	"	0	2	0
[*Note.*—It is stated in the Maltese Tariff that the duty payable by the "salm" (which is equal to 1 Imperial quarter) on grain is to be charged by strike-measure.]				
CYPRUS.				
Wheat, barley, and oats		Free.		
Rice	*Per ton*	0	17	0
All other grain		8 % *ad valorem.*		

(*a*) It is stated by the Maltese Government that the term "inferior grain," as given in the Customs Tariff, includes rye and oats.

(*b*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FLOUR AND MEAL.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
Farina and glutina when imported by the owner of a cotton-weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods [Customs Circular No. IV. of 1896.]		Free.
Broken grain and pulse		Free.
Flour		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Wheat flour	*Per cwt.*	Rupees 1 00 cts.
All other flour or meal		5½ % *ad valorem.*
MAURITIUS.		
Wheat flour and maize flour	*Per cwt.*	Rupees 0 48 cts.
All other flour or meal		12 % *ad valorem.*
SEYCHELLES.		
Bread		Free.
Wheat flour	*Per cwt.*	Rupees 0 51 cts.
All other flour or meal		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Invalids' diabetic food, and also all other invalids' foods, as prescribed by Departmental Bylaws		Free.
Infants' foods, as prescribed by Departmental Bylaws		Free.
Minor articles for use in the manufacture of articles within the Commonwealth, viz.:		
Tapioca flour:		
For use in the manufacture of office paste		Free.
For use in the manufacture of paper		Free.
Sago flour:		
For use in making paste to be used solely in the manufacture of paper or boards		Free.
For polishing and finishing twines		Free.
Potato flour:		
For use in the manufacture of office paste		Free.
For use in making paste to be used solely in the manufacture of match boxes and paper or boards		Free.
For polishing and finishing twines		Free.
For use in stiffening threads for weaving		Free.
Provided security be given in each case by the owner that such tapioca, sago, and potato flour will be used for such purposes only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs.		
Condition foods and other preparations used in the household:		
Under the British Preferential Tariff		15 % *ad valorem.*
„ General Tariff		20 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FLOUR AND MEAL—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
COMMONWEALTH OF AUSTRALIA—*cont.*				
Corn flour	*Per lb.*	0	0	2
Banana flour	„	0	0	3
Starch flours:				
Under the British Preferential Tariff	„	0	0	2
„ General Tariff	„	0	0	2½
Wheaten flour	*Per cental*	0	2	6
Rice meal and flour (including flaked rice—Supplement No. 7 to the Customs Tariff Guide)	*Per cental*	0	6	0
Rye flour (Customs Tariff Guide.)	*Per lb.*	0	0	0½
All other flour or meal	*Per lb.*	0	0	0½

[A *drawback* of the full duty is allowed on *rice meal* used in the manufacture of articles within the Commonwealth upon the exportation of such manufactured articles:

(i) If used in the manufacture of food for live stock under certain conditions,

(ii) If produced in the process of cleaning imported uncleaned rice (*a*), and

(iii) If produced in the process of polishing or re-dressing imported cleaned rice.]

[*Note.*—For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to food for infants or articles used as food by man, *see* under the Commonwealth "Introductory Notes" to this Volume.]

TERRITORY OF PAPUA.				
Flour, including "seconds," "thirds," and "fourths"		Free.		
Corn flour and maizena	*Per lb.*	0	0	1
Meal:				
Maize, oat, barley, and pease meal		Free.		
Other meal		5 % *ad valorem.*		

DOMINION OF NEW ZEALAND.				
Maizena and corn flour; also rice flour, rice meal, refuse rice meal, prepared barley flour, potato flour, tapioca, tapioca flaked (Minister's Order No. 962, dated 29th May 1911) and infants' and invalid's farinaceous foods		Free.		
Gluten meal (Minister's Order No. 1,044, dated 11th June 1913).		Free.		
Protene flour; also corn flour, vegetable-coloured, for making custard powders:				
If the produce of some part of the British Dominions		20 % *ad valorem.*		
Otherwise		30 % *ad valorem.*		
(Minister's Orders No. 852, dated 14th October 1907 and No. 907, dated 31st May 1909).				
Prepared calf meal	*Per ton*	1	5	0
All other flour and meal, including wheat flour (including flaked rice, unmalted—Minister's Order No. 962, dated 29th May 1911):				
If the produce of some part of the British Dominions	*Per* 100 *lbs.*	0	1	0
Otherwise	„	0	1	2½

[*Note.*—The Governor may, under the Monopoly Prevention Act, No. 122 of 1908, exempt flour from Customs duty by Order-in-Council, on the recommendation of a Court of Inquiry that the wholesale market price of wheat in the Colony is unreasonably high.]

(*a*) In this case, drawback of duty is also allowed on rice offal or rice bran (Circular No. 258 of 1909).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FLOUR AND MEAL—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
FIJI.	
Flour, including "seconds," "thirds," and "fourths," also sharps and pollard - - - *Per ton of* 2,000 *lbs.*	1 0 0
Oatmeal, including rolled or crushed oats and groats - -	12½ % *ad valorem.*
Pease meal and pea flour - - - - -	12½ % *ad valorem.*
Rice, ground or flaked - - - - -	12½ % *ad valorem.*
All other flour or meal - - - - - -	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds - - - - - - - - -	Free.
UNION OF SOUTH AFRICA.	
Wheat, ground or otherwise prepared:	
Under the British Preferential Tariff - - *Per* 100 *lbs.*	0 2 3
„ General Tariff - - - - „	0 2 6
Barley, buckwheat, kaffir corn, maize, millet, oats, and rye, ground, malted, or otherwise prepared, including samp:	
Under the British Preferential Tariff - - *Per* 100 *lbs.*	0 2 6
„ General Tariff - - - „	0 2 9
Confectioner's requisites, *viz.*, unsweetened desiccated cocoanut, in bulk:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - -	3 % *ad valorem.*
All other flour and meal:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
„ General Tariff - - - -	15 % *ad valorem.*
[*Note.*—It is stated in the Tariff that the specific duties on corn and grain are not applicable to patent, proprietary or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables. Packages of flour or wheaten meal containing not less than 90 lbs. and not more than 100 lbs. are to be deemed to be 100 lbs., and packages containing more than 180 lbs., and not more than 200 lbs. to be deemed to be 200 lbs.]	
RHODESIA.	
Wheat, ground or otherwise prepared:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - *Per* 100 *lbs.*	0 2 3
The produce of non-reciprocating British Possessions - - - - „	0 2 6
Under the General Tariff - - - „	0 2 6
Imported into the Congo Basin of Northern Rhodesia „	0 2 3 or if less 10 % *ad valorem.*
Barley, buckwheat, kaffir corn, maize, millet, oats, and rye, ground, malted or otherwise prepared, including samp:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - *Per* 100 *lbs.*	0 2 0
The produce of non-reciprocating British Possessions - - - - *Per* 100 *lbs.*	0 2 0
Under the General Tariff - - - „	0 2 9
Imported into the Congo Basin of Northern Rhodesia „	0 2 0 or if less 10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—FLOUR AND MEAL—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
RHODESIA—*continued.*	
Confectioner's requisites, viz., unsweetened desiccated cocoanut (in bulk) :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
All other flour and meal:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
[*Note.*—The specific duties are not applicable to patent, proprietary or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables.]	
Packages of flour or wheaten meal containing not less than 90 lbs. and not more than 100 lbs. are to be deemed to be 100 lbs.]	
NYASALAND PROTECTORATE.	
All kinds - - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - - -	Free.
NIGERIA.	
All kinds - - - - - - -	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Flour, when packed in barrels or half barrels:	
In half barrels not exceeding in weight 98 lbs. net *Per half-barrel*	0 1 0
In barrels exceeding 98 lbs. but not exceeding 196 lbs. net *Per barrel*	0 2 0
In barrels exceeding 196 lbs. weight net - - *Per 100 lbs.*	0 1 3
All other flour and meal - - - - - -	10 % *ad valorem.*
If imported into the East of the Volta :	
All kinds - - - - - -	4 % *ad valorem.*
SIERRA LEONE.	
All kinds - - - - - - - -	Free.
GAMBIA.	
All kinds - - - - - -	5 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FLOUR AND MEAL—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
DOMINION OF CANADA.				
Converted flour, adapted for use in the manufacture of sizing cream, for papermakers' use:				
Under the British Preferential Tariff		5 % *ad valorem.*		
„ General Tariff		10 % *ad valorem.*		
(Appraisers' Bulletin, No. 289, dated 16th October 1908.)				
Grain flour and meal of all kinds, when damaged by water in transit, or prior to importation into Canada:				
Under the British Preferential Tariff		15 % *ad valorem.*		
„ General Tariff		25 % *ad valorem.*		
Rye flour:				
Under the British Preferential Tariff	*Per barrel*	0	1	4·28
„ General Tariff	„	0	2	0·67
Wheat flour:				
Under the British Preferential Tariff	„	0	1	7·73
„ General Tariff	„	0	2	5·60
Rice flour, sago flour, cassava flour, tapioca flour, and rice meal:				
Under the British Preferential Tariff	*Per lb.*	0	0	0·37
„ General Tariff	„	0	0	0·49
Rice bran:				
Under the British Preferential Tariff		12½ % *ad valorem.*		
„ General Tariff		17½ % *ad valorem.*		
Arrowroot:				
Under the British Preferential Tariff		0	0	0·25
„ General Tariff		0	0	0·49
Buckwheat flour:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	5·27
„ General Tariff	„	0	2	0·67
Malt flour containing less than 50 % in weight of malt:				
Under the British Preferential Tariff	*Per lb.*	0	0	1·48 and in addition 35 % *ad val.*
„ General Tariff	„			
[Upon valuation without British or Foreign Excise duties, under regulations by the Minister of Customs.]				
Other malt flour, upon entry for warehouse subject to excise regulations:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	10·20
„ General Tariff	„			
Potato flour and all preparations having the qualities of starch:				
Under the British Preferential Tariff	*Per lb.*	0	0	0·49
„ General Tariff	„	0	0	0·74
[The weight of the package is to be included in the weight for duty.]				
Linseed oil cake meal, cotton seed cake meal, and palm nut cake meal		Free.		
Locust bean meal		Free.		
Ground corn, which will all pass through No. 5 bolting cloth, rated for duty as corn flour:				
Under the British Preferential Tariff		15 % *ad valorem.*		
„ Intermediate Tariff		17½ % *ad valorem.*		
„ General Tariff				
[Appraisers' Bulletin No. 498, dated 22nd November 1911.]				
Corn meal:				
Under the British Preferential Tariff	*Per barrel*	0	0	9·87
„ General Tariff	„	0	1	0·33
Oatmeal, including rolled oats:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	7·73
„ General Tariff	„	0	2	5·60
Buckwheat meal:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	5·27
„ General Tariff	„	0	2	0·67
Pot rolled, roasted or ground barley:				
Under the British Preferential Tariff		20 % *ad valorem.*		
„ General Tariff		30 % *ad valorem.*		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FLOUR AND MEAL—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
DOMINION OF CANADA—*cont.*		
Prepared cereal foods:		
In packages not exceeding 25 lbs. weight each:		
Under the British Preferential Tariff		20 % *ad valorem.*
„ General Tariff		27½ % *ad valorem.*
In other packages:		
Under the British Preferential Tariff		15 % *ad valorem.*
„ General Tariff		20 % *ad valorem.*
All other flour and meal (when classed as "unenumerated"):		
Under the British Preferential Tariff		15 % *ad valorem.*
„ Intermediate Tariff		17½ % *ad valorem.*
„ General Tariff		17½ % *ad valorem.*
[*Note.*—The *sale* of "Commercial feeding stuffs" in Canada is regulated by Act No. 15 of 1909.]		
NEWFOUNDLAND. (*a*)		
Flour, wheaten, including duty on package	*Per barrel*	0 1 0·33(*b*)
Rice and sago flour		35 % *ad val.*(*b*)
Indian or corn meal, when bolted or granulated, including the duty on the package	*Per barrel*	0 0 9·87(*b*)
Buckwheat meal or flour, and flour of similar cereals	*Per lb.*	0 0 0·50(*b*)
Oatmeal and rolled oats, in bags or barrels, including duty on barrels and bags	*Per* 100 *lbs.*	0 0 9·87(*b*)
[A barrel of Canadian oatmeal is held to contain 200 lbs.]		
Rolled oats, farina, corn flour, and similar preparations of cereals, when put up in packages of less weight than 28 lbs.		35% *ad val.*(*b*)
All other flour and meal		40 % *ad val.*(*b*)
BAHAMAS.		
Flour of rye or wheat	*Per barrel*	0 3 0
Corn meal and corn flour	„	0 2 0
All other kinds of meal		20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.		
Flour, wheat or rye	*Per barrel of* 196 *lbs.*	0 3 9
All other flour and meal		Free.
JAMAICA.		
Flour, rye or wheat	*Per barrel of* 196 *lbs.*	0 8 0
Meal, other than wheatmeal	„ „	0 2 0
CAYMAN ISLANDS.		
All kinds		5 % *ad valorem.*
ST. LUCIA.		
Flour, wheat:		
Under the British Preferential Tariff	*Per barrel or bag of* 196 *lbs.*	0 3 2⅔
„ General Tariff	„ „	0 4 0
Rolled oats, oatmeal, Indian meal, and other kinds of meal (not being food for cattle):		
Under the British Preferential Tariff	*Per barrel or bag of* 196 *lbs.*	0 1 7⅓
„ General Tariff	„ „	0 2 0
Cereal foods:		
Under the British Preferential Tariff		12 % *ad valorem.*
„ General Tariff		15 % *ad valorem.*
ST. VINCENT.		
Flour of wheat:		
Under the British Preferential Tariff	*Per barrel or bag not exceeding* 196 *lbs.*	0 4 0
„ General Tariff	„	0 5 0

(*a*) A duty of 3*s.* 1*d. per barrel* is levied on flour, and an *additional* duty of 1*s.* 0·33*d. per barrel* is levied upon cornmeal imported from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and its dependencies; provided that such countries levy duties on fish and fish products exported from the Colony.

(*b*) With an additional charge of 10% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FLOUR AND MEAL—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ST. VINCENT—*continued.*				
Indian meal:				
Under the British Preferential Tariff	*Per barrel or bag not exceeding 196 lbs.*	0	1	6
„ General Tariff	„	0	1	10½
Rolled oats and oatmeal and cereal foods:				
Under the British Preferential Tariff	10 % *ad valorem.*			
„ General Tariff	12½ % *ad valorem.*			
BARBADOS.				
Flour, wheat or rye:				
Under the British Preferential Tariff	*Per 196 lbs.*	0	3	9
„ General Tariff	„	0	4	9
Indian meal or other kinds of meal:				
Under the British Preferential Tariff	„	0	1	0
„ General Tariff	„	0	1	3
Cereal foods:				
Under the British Preferential Tariff	9 % *ad valorem.*			
„ General Tariff	11¼ % *ad valorem.*			
GRENADA.				
Wheat, flour:				
Under the British Preferential Tariff	*Per barrel*	0	3	0¼
„ General Tariff	„	0	4	0
[*Note.*—Under the regulations issued under Ordinance No. 10 of 1913, it is provided that the preference on *wheat flour* shall be, at least, at the rate of 6*d.* per 100 lbs.]				
Maize meal:				
Under the British Preferential Tariff	*Per Barrel*	0	3	2⅖
„ General Tariff	„	0	4	0
Rolled oats and oatmeal:				
Under the British Preferential Tariff	*Per 100 lbs.*	0	1	8
„ General Tariff	„	0	2	1
Cereal foods:				
Under the British Preferential Tariff	„	0	1	8
„ General Tariff	„	0	2	1
VIRGIN ISLANDS.				
Flour of wheat, oatmeal, and ryemeal:				
In quantities less than 50 lbs.	*Per lb.*	0	0	0⅓
In barrels	*Per barrel*	0	3	0
Corn meal:				
In quantities less than 50 lbs.	*Per lb.*	0	0	0⅓
In barrels	*Per barrel*	0	2	0
ST. CHRISTOPHER—NEVIS.				
Flour of wheat:				
Under the British Preferential Tariff	*Per barrel or bag not above 196 lbs.*	0	4	9⅜
„ General Tariff	„ „ „	0	6	0
Flour of rye:				
Under the British Preferential Tariff	*Per barrel or bag not above 224 lbs.*	0	3	5⅜
„ General Tariff	„ „ „	0	4	4
Meal, Indian corn:				
Under the British Preferential Tariff	*Per barrel or bag not above 196 lbs.*	0	1	9⅜
„ General Tariff	„ „ „	0	2	3
Meal, oat and other meal, including rolled oats and cereal foods:				
Under the British Preferential Tariff	8⅔ % *ad valorem.*			
„ General Tariff	11 % *ad valorem.*			
ANTIGUA.				
Flour, of wheat:				
Under the British Preferential Tariff	*Per barrel or bag of 196 lbs.*	0	6	8
„ General Tariff	„ „	0	8	4
Flour of rye:				
Under the British Preferential Tariff	„ „	0	3	4
„ General Tariff	„ „	0	4	2

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FLOUR AND MEAL—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ANTIGUA—*continued.*				
Cornflour:				
Under the British Preferential Tariff	*Per lb.*	0	0	$0\frac{3}{4}$
" General Tariff	"	0	0	$0\frac{1}{8}$
Meal, Indian corn:				
Under the British Preferential Tariff	*Per barrel or bag of* 196 *lbs.*	0	2	$1\frac{3}{5}$
" General Tariff	" "	0	2	8
Oat and other meal, including rolled oats and other cereal foods:				
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*			
" General Tariff	$13\frac{1}{3}$ % *ad valorem.*			
MONTSERRAT.				
Flour of wheat:				
Under the British Preferential Tariff	*Per barrel or bag of* 196 *lbs.*	0	5	4
" General Tariff	" "	0	6	8
Meal:				
Indian corn:				
Under the British Preferential Tariff	*Per barrel or bag of* 196 *lbs.*	0	2	$4\frac{4}{5}$
" General Tariff	" "	0	3	0
Oat or rye:				
Under the British Preferential Tariff	*Per barrel or bag of* 224 *lbs.*	0	4	$9\frac{3}{5}$
" General Tariff	" "	0	6	0
Cereal foods:				
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*			
" General Tariff	$13\frac{1}{3}$ % *ad valorem.*			
DOMINICA.				
Flour of wheat or rye:				
Under the British Preferential Tariff	*Per barrel*	0	4	$9\frac{3}{5}$
" General Tariff	"	0	6	0
Indian corn meal:				
Under the British Preferential Tariff	"	0	2	$4\frac{4}{5}$
" General Tariff	"	0	3	0
Rolled oats, oatmeal, and cereal foods:				
Under the British Preferential Tariff	10 % *ad valorem.*			
" General Tariff	$12\frac{1}{2}$ % *ad valorem.*			
TRINIDAD AND TOBAGO.				
Cassava and farine		Free.		
Flour and meal:				
Wheaten:				
In barrels or bags of 196 lbs. or in $\frac{1}{3}$ barrels or $\frac{1}{2}$ bags:				
Under the British Preferential Tariff	*Per barrel or bag.*	0	2	4
" General Tariff	" "	0	3	4
In packages smaller than 98 lbs.:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	8
" General Tariff	"	0	4	2
Not Wheaten:				
In barrels or bags of 196 lbs. or in $\frac{1}{2}$ barrels or $\frac{1}{2}$ bags:				
Under the British Preferential Tariff	*Per barrel or bag.*	0	1	$2\frac{1}{2}$
" General Tariff	" "	0	1	6
In packages smaller than 98 lbs.:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	4
" General Tariff	"	0	4	2
Cereal foods, including rolled oats and oatmeal:				
Under the British Preferential Tariff	"	0	3	4
" General Tariff	"	0	4	2
Vermicelli and macaroni	"	0	2	0
Other kinds of farinaceous preparations, including food for infants or invalids	*Per* 100 *lbs.*	0	4	2
BERMUDA.				
Flour, wheat or rye		Free.		
Bran, middlings, pollard, or gluten meal	*Per* 100 *lbs.*	0	0	3
Corn meal	"	0	0	3
Mixed grains, whole or cracked	"	0	0	2
All other flour and meal	10 % *ad valorem.*			

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FLOUR AND MEAL—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
BRITISH HONDURAS.			
All kinds - - - - - - - - -	12½ °/₀ *ad valorem.*		
BRITISH GUIANA.			
Flour of wheat or grain, other than corn:			
Under the British Preferential Tariff - *Per barrel of* 196 *lbs.*	0	3	6½ (*a*) (*d*)
„ General Tariff - - „ „	0	4	7 (*a*)
Cornmeal, and all kinds and mixtures and preparations thereof, unenumerated:			
Under the British Preferential Tariff - - *Per* 100 *lbs.*	0	0	10 (*a*)
„ General Tariff - - - - - „	0	1	0½ (*a*)
Other farinaceous preparations such as arrowroot, cornflour, macaroni, sago, and tapioca, and not being animal feeding stuffs:			
Under the British Preferential Tariff - - *Per* 100 *lbs.*	0	3	4 (*a*)
„ General Tariff - - - - - „	0	4	2 (*a*)
[*Note.*—A *drawback* equal to the amount of the duty will be allowed on the exportation of hard bread or crackers made from duty-paid imported flour.]			
GIBRALTAR.			
All kinds - - - - - - - - - -	Free.		
MALTA.			
All kinds:			
Damaged in such a way as to be unfit for human food *Per* 175 *lbs.*	0	2	0
Manufactured grain (*b*) - - - - - „	0	6	0
[*Note.*—Provided that the importer of flour shall declare to the Collector of Customs whether it contains any mixture, above 5 °/₀, of any substance other than pure wheat; he may also at his option produce to the Collector of Customs a certificate(*c*) signed by the shipper of the flour, showing whether the flour imported contains any mixture of any substance other than the produce of pure wheat, of what the mixture consists, and the proportion of the same. If the declaration is not made, or if the certificate shows a proportion exceeding 5 °/₀ of any substance other than pure wheat; and if the flour on examination by an analytical chemist be found to contain a mixture of substances injurious to health, the importer must re-export the flour.]			
CYPRUS.			
Flour of all kinds - - - - - - - -	Free.		

(*a*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.

(*b*) It is stated by the Maltese Government that the term "manufactured grain, which is used in the Customs tariff, includes wheaten flour, semola, paste, biscuits, bread oatmeal, pearl barley, Quaker oats, wafers, corn flour, Indian corn flour, barley (malt) glutine paste, oat-cakes, rolled oats, Neaves' food, malted food, &c.

(*c*) The certificate emanating from a foreign country will not be accepted unless attested by the British Consular Officer of the place in which the certificate is signed, or in default of such Consular Officer, by the British Consular Officer of the place nearest to that in which the certificate was signed; or unless attested by the competent authority of the place in which the certificate was signed, if it has been issued at any place within the British Empire.

(*d*) A Notice was issued on the 9th September 1913, notifying that the brands of all flours upon which preference is claimed must be inserted on the import entries, and that the Customs Department will not admit to preferential treatment any kinds of flour, whether accompanied by certificates of origin or not, unless satisfied as to the origin of the same.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BUTTER AND BUTTER SUBSTITUTES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Butter, ghee, and cocum		5 % (*a*)
Margarine		5 % *ad valorem.*
ADEN.		
Butter and butter substitutes		Free.
STRAITS SETTLEMENTS (including LABUAN).		
Butter and butter substitutes		Free.
CEYLON.		
Butter	*Per cwt.*	Rupees 3 0 cts.
Ghee	„	„ 2 50 „
MAURITIUS.		
Butter, (animal and vegetable) and margarine or other substitutes for butter	*Per cwt.*	„ 3 05 „
Ghee	„	„ 3 05 „
SEYCHELLES.		
Butter and margarine	*Per cwt.*	„ 3 30 „
HONG KONG.		
Butter and butter substitutes		Free.
COMMONWEALTH OF AUSTRALIA.		
Butter, (including "kreemnut," "criscol," "scon," "flex" and "kobur," Substitute Notices Nos. 100 and 103, dated 30th July 1913 and 7th January 1914.)	*Per lb.*	0 0 3
Substitutes for cocoa butter, viz.:—extra nucoa and nucoa butter, kayao. nubur, Nuxin No. 1; coconut oil stearine, "deb" (de Bruyn), cocoaline, No. 1, cocoa butter substitute No. 6L (Bryce, Robarts and Company), neutrex, palm butter, verbarine, cocos butter, cocos oil, cocotine, cebes cocoa, and crenut, choebar, crecarola, and golden rock vegnut:		
Under the British Preferential Tariff	*Per lb.*	0 0 1½
„ General Tariff	„	0 0 1¾
(Customs Tariff Guide and Supplements Nos. 3, 16, and 21 thereto.) [*Note.*—It is stated in the Customs Tariff Guide that in dealing with substances considered to be substitutes for cocoa butter, the following definition is to be taken as the standard:— "Cocoa butter substitutes are prepared edible fats which melt at a temperature of not less than 80° F. They are prepared from cocoanut oil, palm kernel oil, or other vegetable oils or fats from which portion of the liquid glycerides (oleine) may have been removed, and may contain a proportion of animal fat. Only such articles which, in the opinion of the analyst, are suitable for use as cocoa butter substitutes, will be so classed."]		
Cocoa butter and caramel butter:		
Under the British Preferential Tariff	*Per lb.*	0 0 1½
„ General Tariff	„	0 0 1¾
[The importation of oleomargarine, butterine, or any similar substitute for butter, is prohibited, unless coloured a distinct pink colour by the admixture of a sufficient proportion of alkanet root, and the package in which it is imported distinctly branded with the name of the article contained therein. When imported, the duty is the same as that imposed upon "butter." For regulations issued under the "Commerce Act, 1905," regarding the standards prescribed for butter, *see* under the Commonwealth "Introductory Notes" to this Volume.]		

(*a*) For fixed tariff valuation on which duties are levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—Butter and Butter Substitutes—*cont.*

Tariff Classification and Tariff Rates of Duty.

		£ s. d.
Territory of Papua.		
Olemargarine, butterine or any similar substitute for butter, unless coloured and branded as prescribed		Prohibited.
Other butterine	*Per lb.*	0 0 2
Other butter substitutes and butter		5 % *ad valorem.*
Dominion of New Zealand.		
Cocoa or cacao butter, cocoanut butter, nut butter, and other refined vegetable butters or fats		Free.
Other kinds of butter:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
Fiji.		
Butter and ghee	*Per lb.*	0 0 1
[The importation of oleomargarine, butterine, or other butter substitutes is prohibited.]		
Falkland Islands.		
Butter and butter substitutes		Free.
Union of South Africa. (a)		
Butter:		
Under the British Preferential Tariff	*Per lb.*	0 0 2
„ General Tariff	„	0 0 2¼
Butterine, margarine, ghee, and other substitutes for butter, compound lard, cottolene, nuttose, and other similar substances for use as food or for cooking:		
Under the British Preferential Tariff	*Per lb.*	0 0 3
„ General Tariff	„	0 0 3¼
Rhodesia.		
Butter, butterine, margarine, ghee, and other butter substitutes:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per lb.*	0 0 2
The produce of non-reciprocating British Possessions	„	0 0 2¼
Under the General Tariff	„	0 0 2¼
Imported into the Congo Basin of Northern Rhodesia	„	0 0 2 or if less, 10 % *ad val.*
Nyasaland Protectorate.		
All kinds		10 % *ad valorem.*

(a) In *Natal* and the *Cape of Good Hope*, butter shall, for the purposes of the Natal "Adulteration of Food Act," No. 45 of 1901 and the Cape "Sale of Food and Drugs and Seeds Act" No. 5 of 1890, respectively, contain not less than 82 % of milk fat and not more than 16 % of water, nor more than 4 % of salt, and shall be free from any foreign fat or oil or colouring matter, save "annatto" or other extraneous matter, save salt (sodium chloride) and preservative (Natal Government Notice, No. 536, dated 30th March 1914 and Cape Government Notice No. 1061, dated 29th June 1914).

In *Natal*, the importation of adulterated or impoverished butter (other than margarine) is prohibited, except in packages or cans conspicuously marked with a name or description indicating that the butter, &c. has been so treated. The importation of margarine, except in packages conspicuously marked as such, is prohibited.

In the *Cape of Good Hope*, every package, whether open or closed, containing butter, butterine, margarine, or similar article for sale shall be branded or durably marked "butter," &c., as the case may be, on the top, bottom, and sides in printed capital letters. (Sec. 23 of Adulteration Act, No. 5 of 1890).

In the *Orange Free State*, the importation of adulterated or impoverished butter (other than margarine) is prohibited, except in packages or cans conspicuously marked with a name or description indicating that the butter, &c., has been so treated. The importation of margarine, except in packages conspicuously marked as such, is prohibited (Sec. 13 of Ordinance No. 32 of 1906).

In the *Transvaal*, the sale is prohibited of any article of food so adulterated as to be injurious to health (Laws Nos. 29 of 1896 and 6 of 1898).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BUTTER AND BUTTER SUBSTITUTES—*cont.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
Butter and butter substitutes	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Butter and butter substitutes	10 % *ad valorem.*
If imported into the East of the Volta:	
Shea butter	Free.
Other butter and butter substitutes	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	Free.
GAMBIA.	
Shea butter, if of African produce	Free.
Other butter and butter substitutes	5 % *ad valorem.*
DOMINION OF CANADA.	
Oleomargarine, butterine, or other similar substitutes for butter, and process butter, or renovated butter (Customs Tariff Act No. 11 of 1907).	Prohibited.
Shea butter	Free.
Butter produced from the cocoa bean:	
Under the British Preferential Tariff - *Per lb.*	0 0 0·74
" General Tariff - "	0 0 0·99
Pea nut butter:	
Under the British Preferential Tariff - *Per lb.*	0 0 1·48
" General Tariff - "	0 0 1·97
(Appraisers' Bulletin No. 309, dated 18th March 1909.)	
Other butter:	
Under the British Preferential Tariff - *Per lb.*	0 0 1·48
" General Tariff - "	0 0 1·97
[*Note.*—It is provided in the Dairy Industry Act of 1914 that no person shall import, or sell, any butter containing over 16 % of water or butter to which milk or cream has been added.]	
NEWFOUNDLAND.	
Butter, oleomargarine, and other substitutes for butter *Per lb.*	0 0 1·73(*a*)
[*Note.*—An additional duty of 3*s.* 1*d.* *per* 100 *lbs.*(*a*) is levied upon butter imported from countries the fishermen of which have the privilege of taking cod-fish upon all parts of the coast of Newfoundland and its dependencies, provided that such countries levy duties upon fish or fish products exported from the Colony. The packages in which oleomargarine, butterine, or similar substitutes for butter are imported for consumption, must be stamped or marked by a Customs' Officer with the name of the article or with some distinguishing mark: otherwise the importation is prohibited.]	

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—Butter and Butter Substitutes—*cont.*

Tariff Classification and Tariff Rates of Duty.

		£	s.	d.
Bahamas.				
Butter and butter substitutes		20 % *ad valorem.*		
[*Note.*—The importation of oleomargarine, butterine, or other similar substitutes for butter is prohibited, if invoiced, or described or labelled as butter.]				
Turk's and Caicos Islands.				
Butter and butter substitutes	*Per lb.*	0	0	1
Jamaica.				
Butter and butter substitutes	*Per lb.*	0	0	2
[Subject to the following *tare allowances:*				
Butter:				
In firkins:				
Irish	25 lbs. each firkin.			
American	1 lb. more than invoice tare.			
French	20 lbs. each firkin.			
In ½ firkins:				
American	1 lb. more than invoice tare.			
French	10 lbs. each.			
In kegs:				
American (weighing about 28 or 30 lbs. (gross))	8 lbs. each.			
French, ditto	„			
In tins:				
25 lbs. (net)	2½ lbs. each.			
20 lbs. „	2 lbs. „			
10 lbs. „	1 lb. „			
5 lbs. „	½ lb. „			
2 lbs. „	4 ozs. „			
1 lb. „	2 ozs. „]			
[*Note.*—The importation is prohibited of— (1) Margarine, except in packages suitably marked "margarine," and of (2) Adulterated or impoverished butter, except in packages or cans conspicuously marked, indicating that the butter has been adulterated.]				
Cayman Islands.				
All kinds		5 % *ad valorem.*		
St. Lucia.				
Butter:				
Under the British Preferential Tariff	*Per lb.*	0	0	1¾
„ General Tariff	„	0	0	2
Margarine, oleomargarine and other similar compounds	„	0	0	2
St. Vincent.				
Oleomargarine and other similar compounds, including butterine and margarine	*Per lb.*	0	0	0½
Butter:				
Under the British Preferential Tariff	„	0	0	1
„ General Tariff	„	0	0	1¼
Barbados.				
Oleomargarine, margarine, and their compounds	*Per 100 lbs.*	0	4	2
Butter:				
Under the British Preferential Tariff	„	0	7	0
„ General Tariff	„	0	9	4½
Grenada.				
Oleomargarine, margarine, and other similar compounds	*Per lb.*	0	0	0½
Butter:				
Under the British Preferential Tariff	„	0	0	0¾
„ General Tariff	„	0	0	1

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—BUTTER AND BUTTER SUBSTITUTES—*cont.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
VIRGIN ISLANDS.				
Butter and butter substitutes	*Per* 100 *lbs.*	0	5	0
ST. CHRISTOPHER—NEVIS.				
Oleomargarine and similar compounds	*Per* 100 *lbs.*	0	5	6
Butter:				
Under the British Preferential Tariff	,,	0	8	0
,, General Tariff	,,	0	10	0
ANTIGUA.				
Oleomargarine	*Per lb.*	0	0	1½
Butter:				
Under the British Preferential Tariff	,,	0	0	1½
,, General Tariff	,,	0	0	1½
MONTSERRAT.				
Oleomargarine and similar compounds	,,	0	0	1½
Butter:				
Under the British Preferential Tariff	,,	0	0	1½
,, General Tariff	,,	0	0	1½
DOMINICA.				
Butter substitutes	*Per* 100 *lbs.*	0	10	0
Butter:				
Under the British Preferential Tariff	,,	0	8	0
,, General Tariff	,,	0	10	0
TRINIDAD AND TOBAGO.				
Butter substitutes, including butterine, ghee, and oleomargarine	*Per* 100 *lbs.*	0	8	4
Butter:				
Under the British Preferential Tariff	,,	0	6	8
,, General Tariff	,,	0	8	4
BERMUDA.				
All kinds	10 % *ad valorem.*			
BRITISH HONDURAS.				
Butter and butter substitutes	12½ % *ad valorem.*			
BRITISH GUIANA.				
Butter and butter substitutes:				
Where the proportion of fat is less than 75 %	Prohibited.			
Other butter:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	6	8 (*a*)
,, General Tariff	,,	0	8	4 (*a*)
Other butter substitutes	,,	0	8	4 (*a*)
Ghee	,,	0	4	2 (*a*)
GIBRALTAR.				
Butter and butter substitutes	Free.			
MALTA.				
Butter and butter substitutes	Free.			
CYPRUS.				
Butter, including butterine or any substance imported for mixing with or for use as butter, but excluding butter in tins	*Per oke* (2·8 lbs)	0	0	1½
Butter, in tins	10 % *ad valorem.*			

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—CHEESE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds	*Per cwt.*	Rupees 3 00 cts.
MAURITIUS.		
All kinds	„	„ 3 05 „
SEYCHELLES.		
All kinds	„	„ 3 56 „
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
All kinds	*Per lb.*	0 0 3
[*Note.*—For regulations issued under the "Commerce Act, 1905," regarding the standards prescribed for cheese, *see* under the Commonwealth "Introductory Notes" to this Volume.]		
TERRITORY OF PAPUA.		
All kinds	*Per lb.*	0 0 1
DOMINION OF NEW ZEALAND.		
All kinds:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
FIJI.		
All kinds		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA (*a*).		
Cheese:		
Made from milk or cream, from which no fat has been abstracted and to which no animal or vegetable fat has been added:		
Under the British Preferential Tariff	*Per lb.*	0 0 1
„ General Tariff	„	0 0 1¼
All other kinds	„	0 0 6

(*a*) In *Natal* and the *Cape of Good Hope*, cheese shall, for the purposes of the Natal "Adulteration of Food Act," No. 45 of 1901 and the Cape "Sale of Food and Drugs and Seeds Act," No. 5 of 1890, respectively, contain not less than 40 % of milk-fat in its water-free substance, and shall be free from any foreign fat.

Every package, &c., of Margarine or "filled" cheese imported must have conspicuously marked on the top, bottom, and sides of the package, &c., "margarine cheese" in printed capital letters. (Natal Government Notice, No. 536, dated 30th March 1914, and Cape Government Notice No. 1061, dated 29th June 1914.)

In the *Orange Free State*, the importation of margarine cheese, except in packages conspicuously marked as such, is prohibited (Sec. 13 of Ordinance No. 32 of 1906).

In the *Transvaal*, the sale is prohibited of any article of food adulterated so as to be injurious to health. (Laws Nos. 29 of 1896 and 6 of 1898.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—CHEESE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	12 % *ad valorem.*
The produce of non-reciprocating British Possessions -	15 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - -	Free.
NIGERIA.	
All kinds - - - - - - - -	Free.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - -	10 % *ad valorem.*
" " East of the Volta - - - -	4 % *ad valorem.*
SIERRA LEONE.	
All kinds - - - - - - - -	Free.
GAMBIA.	
All kinds - - - - - - -	5 % *ad valorem.*
DOMINION OF CANADA.	
All kinds:	
Under the British Preferential Tariff - - - - *Per lb.*	0 0 0·99
" Intermediate Tariff - - - - "	0 0 1·48
" General Tariff - - - - - "	0 0 1·48
[The *sale* of cheese manufactured from, or by the use of skimmed milk to which has been added any fat which is foreign to such milk is prohibited. (Dairy Industry Act of 1914.)]	
NEWFOUNDLAND.	
All kinds - - - - - *Per lb.*	0 0 1·73(*a*)
BAHAMAS.	
All kinds - - - - - - "	0 0 1½

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—CHEESE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
TURK'S AND CAICOS ISLANDS.				
All kinds	*Per lb.*	0	0	0½
JAMAICA.				
All kinds	,,	0	0	2
[Subject to the following *tare allowances*: In round boxes, American, of about 36 lbs. (gross) - 4 to 5 lbs. each; In hampers, English, weighing about 50 lbs. (gross) 6 ,, ,,] [*Note.*—The importation of "margarine cheese" is prohibited, except in packages suitably marked "margarine cheese."]				
CAYMAN ISLANDS.				
All kinds	5 % *ad valorem.*			
ST. LUCIA.				
All kinds:				
Under the British Preferential Tariff	*Per lb.*	0	0	0¾
,, General Tariff	,,	0	0	1
ST. VINCENT.				
All kinds:				
Under the British Preferential Tariff	,,	0	0	1
,, General Tariff	,,	0	0	1¼
BARBADOS.				
All kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	8	4
,, General Tariff	,,	0	10	5
GRENADA.				
All kinds:				
Under the British Preferential Tariff	8 % *ad valorem.*			
,, General Tariff	10 % *ad valorem.*			
VIRGIN ISLANDS.				
All kinds	*Per* 100 *lbs.*	0	4	2
ST. CHRISTOPHER—NEVIS.				
All kinds:				
Under the British Preferential Tariff	*Per lb.*	0	0	0¾
,, General Tariff	,,	0	0	1
ANTIGUA.				
All kinds:				
Under the British Preferential Tariff	,,	0	0	1⅓
,, General Tariff	,,	0	0	1½
MONTSERRAT.				
All kinds:				
Under the British Preferential Tariff	,,	0	0	1⅓
,, General Tariff	,,	0	0	1½
DOMINICA.				
All kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	6	8
,, General Tariff	,,	0	8	4
TRINIDAD AND TOBAGO.				
All kinds:				
Under the British Preferential Tariff	,,	0	6	8
,, General Tariff	,,	0	8	4

For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—CHEESE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
BERMUDA.				
All kinds	10 % *ad valorem.*			
BRITISH HONDURAS.				
All kinds	12½ % *ad valorem.*			
BRITISH GUIANA.				
All kinds :				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	6	8 (*a*)
„ General Tariff	„	0	8	4 (*a*)
GIBRALTAR.				
All kinds	Free.			
MALTA.				
All kinds	Free.			
CYPRUS.				
Kachkaval, touloum and other similar qualities of cheese	*Per oke* (2·8 lbs.)	0	0	1
Other kinds—viz., Gruyère, Dutch, Cheddar, Cheshire, Stilton, Gorgonzola, Parmesan, Roquefort, Brie, &c., and their imitations	*Per oke* (2·8 lbs.)	0	0	1½

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MILK, PRESERVED.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BRITISH INDIA.	
All kinds	5 % *ad valorem.*
[*Note.* — Consignments of condensed milk prepared from skimmed milk will not be passed through the Customs House, unless the labels affixed to tins are conspicuously marked with the words "prepared from skimmed milk." (Customs Notice, December 1908.)]	
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
[Under Ordinance No. 20 of 1911, every tin or receptacle containing condensed separated, or skimmed milk sold or exposed for sale for consumption in the Colony must bear a label on which must be printed in large and legible type in English and Chinese the words "This is skimmed milk. Children under one year of age should not be fed on it."]	
COMMONWEALTH OF AUSTRALIA.	
Milk (including cream), preserved, condensed, concentrated, peptonized, and frozen: (*a*)	
Unsweetened:	
Under the British Preferential Tariff — *Per lb.*	0 0 1
" General Tariff — "	0 0 1¼
Sweetened:	
Under the British Preferential Tariff — *Per lb.*	0 0 1½
" General Tariff — "	0 0 2
Dried or in powder form:	
Under the British Preferential Tariff — *Per lb.*	0 0 1½
" General Tariff — "	0 0 2
[In the case of the actual weight being stated on the tins, duty is collected on such actual weights. (Customs Order No. 970, dated 2nd August 1907.).]	
[For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" and the standards prescribed for concentrated, condensed and dried milk, *see* under the Commonwealth "Introductory Notes" to this Volume.]	
TERRITORY OF PAPUA.	
All kinds	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Milk or cream, preserved, evaporated, or dried:	
If the produce of some part of the British Dominions	25 % *ad valorem.*
Otherwise	37½ % *ad valorem.*
FIJI.	
Milk, condensed, and cream	12½ % *ad valorem.*

(*a*) The Commonwealth Customs Authorities state that certain brands of condensed milk have come under their notice which, when diluted in accordance with the makers' directions on the labels produce milk under the standard prescribed in the Commerce Regulations, being deficient in fatty and other solids. It is considered that in such cases the directions as to dilution are misleading and constitute a "false description" under the Commerce Act. (Order No. 1569, dated 23rd July 1912.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—MILK, PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
FALKLAND ISLANDS.				
All kinds		Free.		
UNION OF SOUTH AFRICA. (*a*)				
Milk or cream, condensed, desiccated, or preserved :				
Full cream :				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	4	2
" General Tariff	"	0	5	2
Skimmed or separated	*Per lb.*	0	0	6
RHODESIA.				
Condensed, desiccated, or preserved milk or cream :				
Full cream :				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :				
Under the British Preferential Tariff :				
The produce of the United Kingdom and reciprocating British Possessions	*Per* 100 *lbs.*	0	4	2
The produce of non-reciprocating British Possessions	"			
Under the General Tariff	"	0	5	2
Imported into the Congo Basin of Northern Rhodesia	*Per* 100 *lbs.*	0	4	2 or if less 10 % *ad valorem.*
Skimmed or separated		Prohibited.		
NYASALAND PROTECTORATE.				
All kinds		10 % *ad valorem.*		
UGANDA PROTECTORATE.				
All kinds		10 % *ad valorem.*		
EAST AFRICA PROTECTORATE.				
All kinds		10 % *ad valorem.*		

(*a*) In *Natal* and the *Cape of Good Hope*, condensed, skimmed, or condensed separated milk shall, for the purposes of the Natal "Adulteration Act," No. 45 of 1901, and the Cape "Sale of Food, and Drugs and Seeds Act," No. 5 of 1890, respectively, contain not less than $26\frac{4}{10}$ % of milk-solids (not fat), and shall be free from extraneous matter.

Unsweetened condensed milk shall contain not less than 28 % of milk-solids, in every 100 parts of which milk-solids there shall be at least $28\frac{5}{10}$ parts of milk-fat, and shall be free from extraneous matter.

Sweetened condensed milk shall contain not less than 31 % of milk solids, in every 100 parts of which milk-solids shall be at least $28\frac{5}{10}$ parts of milk-fat, and shall be free from extraneous matter, except pure cane sugar.

Every package of condensed, concentrated milk, &c., offered for sale shall be labelled with the words "condensed," "concentrated, &c. milk" (as the case may be), &c., in bold-faced sans-seriff type of not less than 12 points face measurement, and the said words shall form the first words of the principal label, and no other words shall be written on the same line. Additionally, when manufactured from skimmed milk, the words "skimmed milk" shall be written across the face of the whole of the principal label in a diagonal line in a transparent red colour in bold-faced sans-seriff capital types of not less than 48 points face measurement. (Natal Government Notice, No. 536, of 30th March 1914, and Cape Government Notice, No. 1,061, dated 29th June 1911).

In the *Orange Free State*, the importation of condensed separated, or condensed skimmed milk, is prohibited, except in tins or other receptacles which bear a label whereon the words "Machine Skimmed Milk" or "Skimmed Milk," as the case may require, are printed in large and legible type. (Sec. 13 of Ordinance No. 32 of 1906.)

In the *Transvaal* the sale is prohibited of any article of food adulterated so as to be injurious to health. (Laws Nos. 29 of 1896 and 6 of 1898.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—MILK, PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
„ „ other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
„ „ East of the Volta	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	Free.
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Condensed milk:	
Under the British Preferential Tariff *Per lb.*	0 0 1·23
„ General Tariff „	0 0 1·85
[The weight of the package is to be included in the weight for duty.]	
Condensed coffee, with milk:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Milk foods not otherwise provided for:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	27½ % *ad valorem.*
NEWFOUNDLAND.	
Milk, preserved or condensed or sterilised by heating or other process, including weight of immediate coverings *Per lb.*	0 0 0·99(*a*)
BAHAMAS.	
Skimmed milk in tins	Prohibited.
All other kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
Milk, condensed	Free.
[*Note.*—It is provided under Law No. 25 of 1908, that the importation of condensed milk is prohibited, except in tins bearing a label upon which the minimum guarantee of the milk fat in the contents of the tin is declared in large clear type. Condensed separated, or condensed skimmed milk may not be imported unless in tins or other receptacles bearing a label marked "machine-skimmed milk, unsuitable for feeding infants" or "skimmed milk, unsuitable for feeding infants."]	
All other kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Condensed milk:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
All other kinds	15 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MILK, PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ST. VINCENT.				
Condensed milk:				
Containing not less than 9 % of butter fat:				
Under the British Preferential Tariff	*Per case of* 48 *lbs.*	0	2	0
„ General Tariff	„	0	2	6
Containing less than 9 % of butter fat:				
Under the British Preferential Tariff	„	0	6	0
„ General Tariff	„	0	7	6
All other kinds		10 % *ad valorem.*		
BARBADOS.				
Condensed milk:				
Under the British Preferential Tariff		9 % *ad valorem.*		
„ General Tariff		11¼ % *ad valorem.*		
All other kinds		10 % *ad valorem.*		
GRENADA.				
Condensed milk:				
Under the British Preferential Tariff		8 % *ad valorem.*		
„ General Tariff		10 % *ad valorem.*		
All other kinds		10 % *ad valorem.*		
VIRGIN ISLANDS.				
All kinds		10 % *ad valorem.*		
ST. CHRISTOPHER—NEVIS.				
Condensed milk:				
Under the British Preferential Tariff		8⅔ % *ad valorem.*		
„ General Tariff		11 % *ad valorem.*		
All other kinds		11 % *ad valorem.*		
ANTIGUA.				
Condensed milk:				
Under the British Preferential Tariff		10⅔ % *ad valorem.*		
„ General Tariff		13⅓ % *ad valorem.*		
All other kinds		13⅓ % *ad valorem.*		
MONTSERRAT.				
Condensed milk:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	4
„ General Tariff	„	0	1	8
All other kinds	„	0	1	8
DOMINICA.				
Condensed milk:				
Under the British Preferential Tariff	*Per lb.*	0	0	0½
„ General Tariff	„	0	0	0¼
All other kinds	„	0	0	0¼
Milk: **TRINIDAD AND TOBAGO.**				
Condensed or otherwise preserved:				
Containing not less than 9 % of butter fat:				
Under the British Preferential Tariff	*Per case of* 48 *lbs.*	0	0	9½
„ General Tariff	„	0	1	0
Containing less than 9 % of butter fat:				
Under the British Preferential Tariff	„	0	8	0
„ General Tariff	„	0	10	0
BERMUDA.				
All kinds		10 % *ad valorem.*		
BRITISH HONDURAS.				
All kinds		12½ % *ad valorem.*		

[It is provided under Ordinance No. 6 of 1914, that the importation of any adulterated or impoverished milk or cream or of any preserved cream which is not duly labelled in accordance with prescribed regulations, is prohibited.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MILK, PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
BRITISH GUIANA.			
Milk, condensed or otherwise preserved :			
Under the British Preferential Tariff - - *Per* 100 *lbs.*	0	3	4 (*a*)
„ General Tariff - - - - „	0	4	2 (*a*)

[*Note.*—It is prescribed under the Sale of Food and Drugs (Standards of Purity) Ordinance No. 3 of 1906, as amended by Ordinance No. 13 of 1913, that—

"No person shall *sell* to the prejudice of the purchaser any article of food or drug, which is not of the nature, substance and quality demanded by such purchaser; provided that an offence shall not be deemed to be committed under this section in any of the following cases, that is to say:—

"(i) Where condensed milk contains more than 10 % of butter fat, and not less than $1\frac{4}{10}$ % of nitrogen; or

"(ii) Where condensed milk contained in tin cans or other receptacles having the words 'skimmed milk' or 'separated milk,' and the statement 'unfit for the use of children and invalids' printed on or affixed to such receptacle in large and legible type in red colour, diagonally across such label, and such condensed milk contains not less than $\frac{1}{2}$ % of butter fat and $1\frac{4}{10}$ % of nitrogen."]

GIBRALTAR.	
All kinds - - - - - - - -	Free.
MALTA.	
All kinds - - - - - - - -	Free.
CYPRUS.	
All kinds - - - - - - -	10 % *ad valorem.*

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BACON AND HAMS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds	*Per cwt.*	Rupees 3 00 cts.
MAURITIUS.		
All kinds	„	„ 5 08 „
SEYCHELLES.		
Bacon and hams, not in tins	„	„ 3 56 „
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Bacon and hams, whether partly or wholly cured	*Per lb.*	0 0 3
TERRITORY OF PAPUA.		
All kinds	„	0 0 1
DOMINION OF NEW ZEALAND.		
All kinds	„	0 0 2
FIJI.		
All kinds, including cured pork		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
All kinds:		
Under the British Preferential Tariff	*Per lb.*	0 0 1
„ General Tariff	„	0 0 1¼
RHODESIA.		
All kinds:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per lb.*	0 0 1
The produce of non-reciprocating British Possessions	„	0 0 1¼
Under the General Tariff	„	0 0 1¼
Imported into the Congo Basin of Northern Rhodesia	„	0 0 1 or if less 10 % *ad valorem.*
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds		10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BACON AND HAMS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
SOMALILAND PROTECTORATE.				
All kinds:				
If imported into Zeyla		5 % *ad valorem.*		
" " other Protectorate ports		7 % *ad valorem.*		
ST. HELENA.				
All kinds		Free.		
NIGERIA.				
All kinds		Free.		
GOLD COAST.				
All kinds:				
If imported into the West of the Volta		10 % *ad valorem.*		
" " East of the Volta		4 % *ad valorem.*		
SIERRA LEONE.				
All kinds		Free.		
GAMBIA.				
All kinds		5 % *ad valorem.*		
DOMINION OF CANADA.				
All kinds:				
Under the British Preferential Tariff	*Per lb.*	0	0	0·74
" General Tariff	"	0	0	0·99
NEWFOUNDLAND.				
Pork hams, in barrels or half barrels (including duty on package)	*Per barrel*	0	6	2 (*a*)
Hams—dry, salted, or pickled	*Per lb.*	0	0	0·99(*a*)
Hams and bacon, smoke cured	"	0	0	1·48(*a*) and 10% *ad val.* in addition (*a*).
BAHAMAS.				
Meat, dried, salted, or cured	*Per* 100 *lbs.*	0	6	0
TURK'S AND CAICOS ISLANDS.				
All kinds	*Per lb.*	0	0	0½
JAMAICA.				
All kinds	"	0	0	2
[Subject to a *tare allowance*, as follows:— Bacon In bagging ½ lb. each piece. Ham " 1 lb. each.]				
CAYMAN ISLANDS.				
All kinds		5 % *ad valorem.*		
ST. LUCIA.				
All kinds:				
Under the British Preferential Tariff	*Per lb.*	0	0	1⅗
" General Tariff	"	0	0	2
ST. VINCENT.				
All kinds:				
Under the British Preferential Tariff	"	0	0	1
" General Tariff	"	0	0	1¼
BARBADOS.				
All kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	9
" General Tariff	"	0	4	9
GRENADA.				
All kinds:				
Under the British Preferential Tariff	*Per lb.*	0	0	1⅗
" General Tariff	"	0	0	2

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BACON AND HAMS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
VIRGIN ISLANDS.				
All kinds	*Per* 100 *lbs.*	0	8	4
ST. CHRISTOPHER—NEVIS.				
All kinds:				
Under the British Preferential Tariff	*Per lb.*	0	0	$1\frac{1}{2}$
„ General Tariff	„	0	0	$1\frac{1}{2}$
ANTIGUA.				
All kinds:				
Under the British Preferential Tariff	*Per lb.*	0	0	$1\frac{1}{2}$
„ General Tariff	„	0	0	$1\frac{1}{2}$
MONTSERRAT.				
All kinds:				
Under the British Preferential Tariff	„	0	0	$1\frac{1}{2}$
„ General Tariff	„	0	0	$1\frac{1}{2}$
DOMINICA.				
All kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	6	8
„ General Tariff	„	0	8	4
TRINIDAD AND TOBAGO.				
All kinds				
Under the British Preferential Tariff	„	0	3	4
„ General Tariff	„	0	4	2
BERMUDA.				
All kinds	10 % *ad valorem.*			
BRITISH HONDURAS.				
All kinds	$12\frac{1}{2}$ % *ad valorem.*			
BRITISH GUIANA.				
All kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	6	8 (*a*)
„ General Tariff	„	0	8	4 (*a*)
GIBRALTAR.				
All kinds	Free.			
MALTA.				
All kinds	Free.			
CYPRUS.				
All kinds	*Per oke* (2·8 lbs.)	0	0	$2\frac{2}{3}$

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MEAT (OTHER THAN BACON AND HAMS), FRESH, SALTED, OR OTHERWISE PRESERVED.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Meat of all kinds		5 % *ad valorem.*
ADEN.		
Meat of all kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
Meat of all kinds		Free.
CEYLON.		
Meat, frozen or refrigerated		Free.
Beef, pork, humps, or tongues—Salted or corned	*Per cwt.*	Rupees 1 25 cts.
All other meat		5½ % *ad valorem.*
MAURITIUS.		
Frozen meat of all kinds	*Per cwt.*	Rupees 0 09 cts.
Beef, pork and tongues, salted	"	" 1 22 "
Sausages and tongues (not tinned)	"	" 5 08 "
All other meat		12 % *ad valorem.*
SEYCHELLES.		
Beef or pork, salted (not in tins)	*Per cwt.*	Rupees 1 78 cts.
Sausages and tongues (not in tins)	"	" 3 56 "
All other meat		12⅓ % *ad valorem.*
HONG KONG.		
Meat of all kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Potted or concentrated, including extracts of meat and meat jellies		25 % *ad valorem.*
Preserved in tins or other air-tight vessels, including the weight of liquid contents; also soup in tins or other air-tight vessels	*Per lb.*	0 0 1½
Fresh or smoked, also meat preserved by cold process	"	0 0 2
All other meat	*Per cwt.*	0 5 0
[*Note.*—For regulations issued under the "Commerce Act, 1905," in regard to the standards prescribed for meat extract and meat essence, *see* the Commonwealth "Introductory Notes" to this Volume.]		
TERRITORY OF PAPUA.		
Soup		Free.
Pork, cured	*Per lb.*	0 0 1
Potted meat, and extracts of meat	"	0 0 2
All other meat—fresh, preserved, or salted		Free.
DOMINION OF NEW ZEALAND.		
All kinds:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
FIJI.		
Cured pork		12½ % *ad valorem.*
Meat, potted; and soups		12½ % *ad valorem.*
All other meat (including game), dried, preserved, salted, or chilled	*Per lb.*	0 0 1

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MEAT (OTHER THAN BACON AND HAMS), FRESH, SALTED, OR OTHERWISE PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
FALKLAND ISLANDS.		
Meat of all kinds		Free.
UNION OF SOUTH AFRICA.		
Extracts and essences of meat, including concentrated soup:		
If for food or flavouring:		
Under the British Preferential Tariff		22 % *ad valorem.*
„ General Tariff		25 % *ad valorem.*
All other meat, meat fats, soups, and other similar substances used as food:		
Under the British Preferential Tariff	*Per lb.*	0 0 1
„ General Tariff	„	0 0 1¼
RHODESIA.		
Meat produced within such colony, state, or territory, as may from time to time be approved by the Administrator-in-Council (Southern Rhodesia) or the Administrator with the consent of the High Commissioner (Northern Rhodesia)		Free.
[The above provisions are not applicable to meat imported for consumption into the Congo Basin of Northern Rhodesia, the duties leviable being similar to those imposed on oversea goods.]		
Extracts and essences of meat, including concentrated soup:		
If for food or flavouring:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		20 % *ad val.*
The produce of non-reciprocating British Possessions		20 % *ad val.*
Under the General Tariff		25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		10 % *ad valorem.*
Fresh, chilled, and frozen meat		Duty suspended(*a*).
All other meat, meat fats, soups, and other similar substances used as food:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per. lb.*	0 0 1
The produce of non-reciprocating British Possessions	„	0 0 1¼
Under the General Tariff	„	0 0 1¼
Imported into the Congo Basin of Northern Rhodesia	„	0 0 1 or if less 10 % *ad valorem.*
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*

(*a*) The duties on fresh, chilled, and frozen meat are, at present, suspended under Southern Rhodesia Government Notice, No. 159 of 1906, and Northern Rhodesia Government Notice, No. 4 of 1913.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MEAT (OTHER THAN BACON AND HAMS), FRESH, SALTED, OR OTHERWISE PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
EAST AFRICA PROTECTORATE.			
All kinds	10 % *ad valorem.*		
SOMALILAND PROTECTORATE.			
All kinds:			
If imported into Zeyla	5 % *ad valorem.*		
" " other Protectorate ports	7 % *ad valorem.*		
ST. HELENA.			
Meat of all kinds	Free.		
NIGERIA.			
All kinds	Free.		
GOLD COAST.			
If imported into the West of the Volta:			
Fresh meat; poultry and game, not preserved in any way	Free.		
Beef and pork (wet salted):—			
In half-barrels or kegs not exceeding 100 lbs. in weight (net) *Each half-barrel or keg*	0	2	6
In barrels exceeding 100 lbs. in weight (net) - *Per 100 lbs.*	0	2	6
All other meat	10 % *ad valorem.*		
If imported into the East of the Volta:			
Fresh meat; also beef and pork	Free.		
All other meat	4 % *ad valorem.*		
SIERRA LEONE.			
All kinds	Free.		
GAMBIA.			
Fresh meat	Free.		
All other meat	5 % *ad valorem.*		
DOMINION OF CANADA.			
Fresh meat:			
Under the British Preferential Tariff - *Per lb.*	0	0	0·99
" General Tariff - "	0	0	1·48
Canned meat, canned poultry and game; extracts of meats; and fluid beef, not medicated; also soups of all kinds:			
Under the British Preferential Tariff	17½ % *ad valorem.*		
" Intermediate Tariff	25 % *ad valorem.*		
" General Tariff	27½ % *ad valorem.*		
Beef tongue, cooked, pressed in the form of blocks, wrapped in paper and packed in wooden case:			
Under the British Preferential Tariff	17½ % *ad valorem.*		
" Intermediate Tariff	25 % *ad valorem.*		
" General Tariff	27½ % *ad valorem.*		
(Appraisers' Bulletin No. 374, dated 11th January 1910.)			
All other meat:			
Under the British Preferential Tariff - *Per lb.*	0	0	0·74
" General Tariff - "	0	0	0·99
[Provided that the weight of a barrel of pork for duty purposes shall not be less than two hundred pounds. It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909 that "barrels containing pork are dutiable at the same rate as if imported empty."]			

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MEAT (OTHER THAN BACON AND HAMS), FRESH, SALTED, OR OTHERWISE PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
DOMINION OF CANADA—*cont.*				
All other poultry and game:				
Under the British Preferential Tariff		12½ % *ad valorem.*		
„ General Tariff		20 % *ad valorem.*		
[*Note.*—It is provided in an Order in Council of 1st August 1910, issued under the Meat and Canned Foods Act (cap. 27 of 1907 and amending Acts), that every animal to be slaughtered, and all carcases or products therefrom, prepared for food purposes, shall be inspected and handled in accordance with the prescribed regulations.]				
NEWFOUNDLAND. (b)				
Fresh meat	*Per lb.*	0	0	0·99(*a*)
Pigs' heads, jowls (without tongues), hocks, feet, and ribs, when salted in barrels (including duty on package)	*Per barrel*	0	4	1·33(*a*)
Pigs' jowls and tongues, when salted in barrels (including duty on package)	*Per barrel*	0	6	2 (*a*)
Pork in barrels and half barrels, viz.:				
Mess family, prime mess, rump, extra prime bean, clear butt, and Ham (including duty on package)	*Per barrel*	0	6	2 (*a*)
Belly pork, or family mess or loin pork (including duty on package)	*Per barrel*	0	8	2·67(*a*)
Beef, when salted in barrels (including duty on package)	„	0	4	1·33(*a*)
Beef, smoke-cured, also dead poultry and game	*Per lb.*	0	0	1·48(*a*) and 10 % *ad val.* in addition (*a*).
Sausages	„	0	0	2·47(*a*)
Canned poultry and game; extracts of meat; fluid beef, not medicated; bovril, bovril wine, and similar extracts; pigs' feet preserved in vinegar; also soups		35 % *ad val.* (*a*)		
Canned meats, known as C.C. beef, corned beef, corn beef, corn beef hash, luncheon, roast and boiled beef, roast and boiled mutton, and brawn (including weight of immediate coverings)	*Per ounce*	0	0	0·12(*a*)
All other canned meats		35 % *ad val.*(*a*)		
Tongues, smoke-cured	*Per lb.*	0	0	1·48(*a*) and 10 % *ad val.* in addition (*a*).
„ dry, salted or pickled	„	0	0	0·99(*a*)
Other meat, dry salted	„	0	0	0·50(*a*)
BAHAMAS.				
Poultry and game		Free.		
Meat, fresh		Free.		
„ dried, salted or cured	*Per 100 lbs.*	0	6	0
All other meat		20 % *ad valorem.*		
TURK'S AND CAICOS ISLANDS.				
Meat, fresh		Free.		
„ wet, dried, smoked, salted or cured	*Per lb.*	0	0	0½
All other meat		10 % *ad valorem.*		
JAMAICA.				
Beef or pork—wet, salted, or cured	*Per barrel of 200 lbs.*	0	15	0
Other meat (including tongues), salted or cured	„ „	0	15	0
Beef, smoked or dried; tongues, smoked or dried; sausages, dry or pickled	*Per lb.*	0	0	2
All other meat		10 % *ad valorem.*		
[Tongues, dried (in bagging) are subject to a *tare allowance* of ½ lb. each.]				
CAYMAN ISLANDS.				
All kinds		5 % *ad valorem.*		

(*a*) With an additional charge of 10% on the amount of duty leviable at the rate given.
(*b*) An additional duty of 3*s.* 1*d.* per barrel is levied upon pork imported from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and its dependencies, provided that such countries levy duties upon fish or fish products exported from the Colony.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MEAT (OTHER THAN BACON AND HAMS), FRESH, SALTED, OR OTHERWISE PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ST. LUCIA.				
Meat:				
Salted or cured (except bacon, hams, and tongues):				
Under the British Preferential Tariff	*Per lb.*	0	0	$0\frac{4}{5}$
„ General Tariff	„	0	0	1
Other, salted or cured:				
Under the British Preferential Tariff	„	0	0	$1\frac{3}{5}$
„ General Tariff	„	0	0	2
Fresh and canned meat, and dead poultry:				
Under the British Preferential Tariff		12 % *ad valorem.*		
„ General Tariff		15 % *ad valorem.*		
All other meat		15 % *ad valorem.*		
ST. VINCENT.				
Fresh meat and poultry (dead and alive)		Free.		
Beef, pork, or tongue—salted or cured:				
Under the British Preferential Tariff	*Per barrel not exceeding 200 lbs.*	0	10	0
General Tariff	„ „	0	12	6
Pigs' heads and parts thereof, pigs' feet and tails, salted and cured:				
Under the British Preferential Tariff		0	5	0
„ General Tariff		0	6	3
Canned meat:				
Under the British Preferential Tariff		10 % *ad valorem.*		
„ General Tariff		$12\frac{1}{2}$ % *ad valorem.*		
All other meat		10 % *ad valorem.*		
BARBADOS.				
Meat, salted or cured:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	4
„ General Tariff	„	0	4	2
Meat, fresh, and poultry (living or dead):				
Under the British Preferential Tariff		Free.		
„ General Tariff		2 % *ad valorem.*		
Meat, canned:				
Under the British Preferential Tariff		9 % *ad valorem.*		
„ General Tariff		$11\frac{1}{4}$ % *ad valorem.*		
All other dead stock		Free.		
GRENADA.				
Meat:				
Fresh, and poultry (dead):				
Under the British Preferential Tariff		8 % *ad valorem.*		
„ General Tariff		10 % *ad valorem.*		
Salted and cured:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	4	0
„ General Tariff	„	0	5	0
Canned:				
Under the British Preferential Tariff	„	0	4	0
„ General Tariff	„	0	5	0
All other kinds		10 % *ad valorem.*		
VIRGIN ISLANDS.				
Beef or pork—salt, or in pickle	*Per* 100 *lbs.*	0	4	2
Sausages and tongues	„	0	8	4
All other meat		10 % *ad valorem.*		
ST. CHRISTOPHER—NEVIS.				
Beef—salt, or in pickle:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	4
„ General Tariff	„	0	4	2
Pork—salt, or in pickle:				
Under the British Preferential Tariff	„	0	3	$8\frac{4}{5}$
„ General Tariff	„	0	4	8
Sausages and tongues (not in tins):				
Under the British Preferential Tariff	*Per lb.*	0	0	$1\frac{1}{5}$
„ General Tariff	„	0	0	$1\frac{1}{2}$

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MEAT (OTHER THAN BACON AND HAMS), FRESH, SALTED, OR OTHERWISE PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ST. CHRISTOPHER—NEVIS—*continued.*				
Fresh and canned meat, and dead poultry:				
Under the British Preferential Tariff		$8\frac{4}{5}$ % *ad valorem.*		
„ General Tariff		11 % *ad valorem.*		
All other meat		11 % *ad valorem.*		
ANTIGUA.				
Pork and beef—salt, or in pickle:				
Under the British Preferential Tariff	*Per lb.*	0	0	$0\frac{3}{8}$
„ General Tariff	„	0	0	$0\frac{3}{4}$
Sausages:				
Under the British Preferential Tariff	„	0	0	$1\frac{1}{8}$
„ General Tariff	„	0	0	$1\frac{1}{2}$
Tongues:				
Under the British Preferential Tariff	„	0	0	$0\frac{4}{5}$
„ General Tariff	„	0	0	1
Fresh and canned meat, and dead poultry:				
Under the British Preferential Tariff		$10\frac{2}{3}$ % *ad valorem.*		
„ General Tariff		$13\frac{1}{3}$ % *ad valorem.*		
All other meat		$13\frac{1}{3}$ % *ad valorem.*		
MONTSERRAT.				
Beef, salted or pickled:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	5	0
„ General Tariff	„	0	6	3
Pork in salt or pickle:				
Under the British Preferential Tariff	*Per lb.*	0	0	$0\frac{3}{8}$
„ General Tariff	„	0	0	$0\frac{3}{4}$
Sausages and tongues, not in tins:				
Under the British Preferential Tariff	„	0	0	$1\frac{1}{8}$
„ General Tariff	„	0	0	$1\frac{1}{2}$
Fresh and canned meat, and dead poultry:				
Under the British Preferential Tariff		$10\frac{2}{3}$ % *ad valorem.*		
„ General Tariff		$13\frac{1}{3}$ % *ad valorem.*		
All other meat		$13\frac{1}{3}$ % *ad valorem.*		
DOMINICA.				
Pork; also beef, salt, or in pickle:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	4
„ General Tariff	„	0	4	2
Sausages and tongues, not in tins:				
Under the British Preferential Tariff	„	0	8	0
„ General Tariff	„	0	10	0
Fresh and canned meat, and dead poultry:				
Under the British Preferential Tariff		10 % *ad valorem.*		
„ General Tariff		$12\frac{1}{2}$ % *ad valorem.*		
All other meat		$12\frac{1}{2}$ % *ad valorem.*		
TRINIDAD AND TOBAGO.				
Meat:				
Fresh meat, including poultry and game imported in cold storage:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	4
„ General Tariff	„	0	4	2
Salted or cured, not including hams and bacon:				
Under the British Preferential Tariff	„	0	1	8
„ General Tariff	„	0	2	1
All other meat, including canned, potted, or concentrated meats and extracts:				
Under the British Preferential Tariff	„	0	3	4
„ General Tariff	„	0	4	2

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MEAT (OTHER THAN BACON AND HAMS), FRESH, SALTED, OR OTHERWISE PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BERMUDA.

		£	s.	d.
Beef:				
The carcase, consisting of two hind quarters and two fore quarters (which shall not be subject to refund or drawback)	*Each*	0	4	0
Any portion of a carcase		10 °/₀ *ad valorem.*		
Mutton:				
The carcase which shall not be subject to refund or drawback	*Each*	0	1	0
Any portion of a carcase		10 °/₀ *ad valorem.*		
All other meat		10 °/₀ *ad valorem.*		

BRITISH HONDURAS.

Fresh meat		Free.
Mess pork	*Per barrel of* 200 *lbs.*	0 4 1·33
All other meat		12½ °/₀ *ad valorem.*

BRITISH GUIANA.

Meat:		
Canned:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 6 8 (*a*)
„ General Tariff	„	0 8 4 (*a*)
Fresh, including poultry and game:		
Under the British Preferential Tariff	„	0 6 8 (*a*)
„ General Tariff	„	0 8 4 (*a*)
Beef or pork, pickled or salted:		
Under the British Preferential Tariff	*Per barrel not exceeding* 200 *lbs.*	0 6 8 (*a*)
„ General Tariff	„ „	0 8 4 (*a*)
All other meat, including tongues:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 6 8 (*a*)
„ General Tariff	„	0 8 4 (*a*)

GIBRALTAR.

Meat of all kinds	Free.

MALTA (*b*).

Beef or mutton:		
Fresh, frozen (including "chilled"), or preserved (other than salted)	*Per* 175 *lbs.*	0 10 0
Salted		Free.
All other meat		Free.

CYPRUS.

Meat tinned, bottled, smoke dried, preserved, pickled, or in fancy boxes or receptacles	10 °/₀ *ad valorem.*
All other meat	8 °/₀ *ad valorem.*

(*a*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.

(*b*) The importer of fresh or frozen meat must produce a certificate, signed by the Government Inspector at the place from which the meat was exported, stating that the meat was inspected by him and found to be free from disease; or, if there be no such inspector at the place from which the meat was exported, a certificate declaring that no cattle disease was known to exist in the district where the animals were slaughtered at the time of slaughtering, and that the animals were inspected by a qualified veterinary surgeon and found to be in good health. Such certificate must be countersigned by the British Consul, or proper Government or municipal authority, of the district in which the inspector resides, or in which the animals were slaughtered. Fresh meat must not be landed, or frozen meat placed in the frozen meat stores, until stamped by the Collector of Customs.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FISH.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Fishmaws, shark-fins, singally and sozille		Free.
Salted, wet or dry	*Per cwt.*	8½ annas.
All other fish		5 % *ad valorem.*
[*Note.*—By Section 20(*b*) of the Sea Customs Act No. 8 of 1878, salted fish imported by sea into any British Indian Port from any other Customs Port in British India is liable to duty.]		
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Dried or salted	*Per cwt.*	Rupees 0 50 cts.
Maldive (umbalakada)	,,	,, 1 00 ,,
All other fish		5½ % *ad valorem.*
MAURITIUS.		
Dried or salted	*Per cwt.*	Rupees 0 51 cts.
Pickled	,,	,, 0 81 ,,
Damaged fish condemned by Sanitary Authority or Customs Sanitary Inspector as unfit for human food which may be used as a manure or as a fertiliser	*Per ton*	,, 0 41 ,,
All other fish		12 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Fish of all kinds caught from or cured, dried or preserved by any process on board any Australian registered ship, fitted out in, and sailing from, any port in the Commonwealth and imported in such ship		Free.
Oysters, fresh, in the shell	*Per cwt.*	0 2 0
Fish, preserved in tins or other air-tight vessels, including the weight of liquid contents	*Per lb.*	0 0 1
[Duty is to be charged on reputed weight. An allowance of ½ oz. on the ordinary 1 lb. tin and ¼ oz. on the ½ lb. tin is made in all cases where the actual weight exceeds the reputed weight by ½ oz. or ¼ oz. or more, respectively. Customs Order No. 883, dated 22nd March 1907.]		
Fish, fresh, smoked, dried, but not salted or preserved by cold process	*Per lb.*	0 0 1
Fish, potted or concentrated, including extracts and caviare		25% *ad valorem.*
All other fish (*a*)	*Per cwt.*	0 5 0
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on the exportation of blue cod smoked within the Commonwealth, provided that—(i) when the fish is to be smoked an officer shall attend to take an account of the weight of such fish while fresh and shall satisfy himself that it is duty paid imported fish; (ii) the smoked fish to be packed in the presence of an officer, who will certify to the weight thereof, which must not exceed that on which duty was paid.]		

(*a*) The weight of brine is not to be included in the weight for duty of fish in bulk. (Customs Tariff Guide.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—Fish—*continued.*

Tariff Classification and Tariff Rates of Duty.		£ s. d.
Territory of Papua.		
Salted or dried fish and live oysters		Free.
Preserved fish		10 % *ad valorem.*
All other fish		5 % *ad valorem*
Dominion of New Zealand.		
Anchovies, salted, in casks or other containers capable of holding 28 lbs. net or over		Free.
Fish paste and caviare		20 % *ad valorem.*
Sardines, potted and preserved, including any liquor, oil, or sauce	*Per lb.*	0 0 2
Other fish (*a*):		
Potted and preserved, including any liquor, oil, or sauce:		
If the produce of some part of the British Dominions	*Per lb.*	0 0 2
Otherwise	„	0 0 3
Dried, pickled, or salted (except salted anchovies in casks, &c.):		
If the produce of some part of the British Dominions	*Per cwt.*	0 10 0
Otherwise	„	0 15 0
All other kinds:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
Fiji.		
Oysters (living)		Free.
Fish, dried, salt, preserved, or chilled		12½ % *ad valorem.*
All other kinds of fish		12½ % *ad valorem.*
Falkland Islands.		
All kinds		Free.
Union of South Africa.		
Fish, fresh, dried, cured, or salted—when of South African taking; also fish fry and ova		Free.
Fish not being of South African taking:		
Under the British Preferential Tariff	*Per lb.*	0 0 1
„ General Tariff	„	0 0 1¼
Rhodesia.		
Fish, fresh, dried, cured or salted when of South African taking; also fish fry and ova		Free.
Fish, not being of South African taking:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per lb.*	0 0 1
The produce of non reciprocating British Possessions	„	0 0 1¼
Under the General Tariff	„	0 0 1¼
Imported into the Congo Basin of Northern Rhodesia	„	0 0 1 or if less 10 % *ad valorem.*
Nyasaland Protectorate.		
All kinds		10 % *ad valorem.*
Uganda Protectorate.		
All kinds		10 % *ad valorem.*

(*a*) It is stated that the term "fish" is used in its widest sense, and includes shell-fish, crustaceans, and other foods obtained from the fisheries.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FISH—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
„ „ other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Fresh fish, not preserved in any way	Free.
All other fish	10 % *ad valorem.*
If imported into the East of the Volta:	
All kinds	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	Free.
GAMBIA.	
Fresh fish	Free.
All other fish	5 % *ad valorem.*
DOMINION OF CANADA.	
Fish and other products of the fisheries of Newfoundland; and fish caught by fishermen in Canadian fishing vessels and the products thereof carried from the fisheries in such vessels	Free.
Mackerel:	
Under the British Preferential Tariff — *Per lb.*	0 0 0·25
„ General Tariff — „	0 0 0·49
Herrings, pickled or salted:	
Under the British Preferential Tariff — *Per* 100 *lbs.*	0 1 5·27
„ General Tariff — „	0 2 0·67
Salmon, fresh, pickled or salted:	
Under the British Preferential Tariff — *Per lb.*	0 0 0·25
„ General Tariff — „	0 0 0·49
All other fish, fresh, pickled, or salted:	
Under the British Preferential Tariff — *Per lb.*	0 0 0·25
„ General Tariff — „	0 0 0·49
Fish, smoked, or boneless:	
Under the British Preferential Tariff — *Per lb.*	0 0 0·25
„ General Tariff — „	0 0 0·49
Anchovies, sardines, sprats, and other fish packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty:	
(i) When weighing over 20 and not over 36 ozs.:	
Under the British Preferential Tariff — *Per box*	0 0 1·73
„ Intermediate Tariff — „	0 0 2·47
„ General Tariff — „	0 0 2·96

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FISH—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
DOMINION OF CANADA—*cont.*				
Anchovies, &c.—*cont.*				
(ii) When weighing over 12 and not over 20 ozs.:				
Under the British Preferential Tariff	*Per box*	0	0	1·23
„ Intermediate Tariff	„	0	0	1·97
„ General Tariff	„	0	0	2·22
(iii) When weighing over 8 and not over 12 ozs.:				
Under the British Preferential Tariff	*Per box*	0	0	0·99
„ Special Tariff of the Franco-Canadian Treaty	„	0	0	0·99
„ Intermediate Tariff	„	0	0	1·48
„ General Tariff	„	0	0	1·73
(iv) When weighing 8 ozs. each or less:				
Under the British Preferential Tariff	*Per box*	0	0	0·62
„ Intermediate Tariff	„	0	0	0·99
„ General Tariff	„	0	0	1·23
Other fish preserved in oil:				
Under the British Preferential Tariff		20 % *ad valorem.*		
„ Intermediate Tariff		30 % *ad valorem.*		
„ General Tariff		35 % *ad valorem.*		
Dried fish:				
Under the British Preferential Tariff	*Per lb.*	0	0	0·25
„ General Tariff	„	0	0	0·49
Oysters, shelled, in bulk:				
Under the British Preferential Tariff	*Per gallon*	0	0	3·45
„ General Tariff	„	0	0	4·93
Oysters, shelled, in cans, including the duty on the cans:				
(i) Not over one pint:				
Under the British Preferential Tariff	*Per can*	0	0	0·99
„ General Tariff	„	0	0	1·48
(ii) Over one pint and not over one quart:				
Under the British Preferential Tariff	*Per can*	0	0	1·48
„ General Tariff	„	0	0	2·47
(iii) Exceeding one quart in capacity:				
Under the British Preferential Tariff	*Per quart*	0	0	1·48
„ General Tariff	„	0	0	2·47
[Provided that a fraction of a quart shall be computed as a quart for purposes of duty under this item.]				
Oysters in the shell:				
Under the British Preferential Tariff		17½ % *ad valorem.*		
„ General Tariff		25 % *ad valorem.*		
Salmon and all other fish, prepared or preserved, including oysters, not otherwise provided for:				
Under the British Preferential Tariff		17½ % *ad valorem.*		
„ General Tariff		30 % *ad valorem.*		
Oysters, seed and breeding, imported for laying down in Canadian waters; also live fish and fish eggs for propagating purposes		Free.		
All other articles the produce of the fisheries, not otherwise provided for:				
Under the British Preferential Tariff		15 % *ad valorem.*		
„ General Tariff		25 % *ad valorem.*		
NEWFOUNDLAND.				
Fish, of British catch and cure		Free.		
Fish, not of British catch and cure:—				
Cod-fish, haddock, hake, and ling	*Per cwt.*	0	6	2(*a*)
Herring, salmon, turbot, halibut, and mackerel	*Per barrel*	0	4	1·33(*a*)
Oysters and clams in the shell, or shelled, in packages not hermetically sealed		25 % *ad val.*(*a*)		

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—Fish—*continued.*

Tariff Classification and Tariff Rates of Duty.	£ s. d.
Newfoundland—*cont.*	
Fish, not of British catch and cure—*cont.*	
Anchovies, sardines, oysters, clams, salmon, lobsters, and all fish prepared, preserved, or packed in oil; also smoked or boneless fish, and all fish not otherwise provided for -	35 °/₀ *ad val.* (*a*)
[*Note.*—The Governor may, by Proclamation, remit the whole or any part of the duty on fish imported from countries making similar changes or reduction in their tariff on fish or fish products exported from Newfoundland to such countries.]	
Bahamas.	
Fish (including shell fish), fresh, not preserved, also fish ova -	Free.
Dried or salted fish - - - - - - *Per lb.*	0 0 0½
All other kinds - - - - - - - -	20 °/₀ *ad valorem.*
Turk's and Caicos Islands.	
Preserved fish (in tin or glass) - - - - - -	10 °/₀ *ad valorem.*
All other kinds - - - - - - - - -	Free.
Jamaica.	
Wet or salted salmon - - - *Per barrel of* 200 *lbs.*	0 10 6
Smoked :	
Salmon - - - - - - *Per lb.*	0 0 2
Herrings - - - - - - - „	0 0 0¼
Other smoked fish - - - - - „	0 0 0½
Dried and salted fish - - - - *Per* 100 *lbs.*	0 3 6
Other pickled fish ; also alewives, herrings, and mackerel *Per barrel of* 200 *lbs.*	0 4 0
All other, including fresh fish - - - - - -	10 °/₀ *ad valorem.*
Cayman Islands.	
All kinds - - - - - - - - - -	5 °/₀ *ad valorem.*
St. Lucia.	
Fish :	
Fresh - - - - - - - - -	Free.
Canned :	
Under the British Preferential Tariff - - - -	12 °/₀ *ad valorem.*
„ General Tariff - - - -	15 °/₀ *ad valorem.*
Dried, salted, or smoked :	
Under the British Preferential Tariff - - *Per cwt.*	0 1 7⅕
„ General Tariff - - - - - „	0 2 0
Pickled:	
Salmon :	
Under the British Preferential Tariff - - *Per* 100 *lbs.*	0 3 7⅕
„ General Tariff - - - - „	0 4 6
Other kinds :	
Under the British Preferential Tariff - - „	0 1 9⅗
„ General Tariff - - - - „	0 2 3
St. Vincent.	
Fish, fresh - - - - - - - - -	Free.
„ canned :	
Under the British Preferential Tariff -	10 °/₀ *ad valorem.*
„ General Tariff - - - -	12½ °/₀ *ad valorem.*
„ smoked, dried, or salted :	
Under the British Preferential Tariff - *Per* 100 *lbs.*	0 1 0
„ General Tariff - - - - „	0 1 3
„ pickled :	
Under the British Preferential Tariff *Per barrel not exceding* 200 *lbs.*	0 1 0
„ General Tariff - „ „	0 1 3

(*a*) With an additional charge of 10 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FISH—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
BARBADOS.				
Fish, fresh		Free.		
„ canned:				
Under the British Preferential Tariff	9 % *ad valorem.*			
„ General Tariff	11¼ % *ad volorem.*			
„ dried, salted, or smoked:				
Under the British Preferential Tariff	*Per cwt.*	0	1	6
„ General Tariff	„	0	1	10½
„ pickled:				
Trout or salmon:				
Under the British Preferential Tariff	*Per barrel*	0	4	2
„ General Tariff	„	0	5	2½
Other pickled fish:				
Under the British Preferential Tariff	„	0	1	3
„ General Tariff	„	0	1	7
GRENADA.				
Fish, fresh		Free.		
„ canned:				
Under the British Preferential Tariff	*Per lb.*	0	0	0⅘
„ General Tariff	„	0	0	1
„ dried, salted, or smoked:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	0	9⅗
„ General Tariff	„	0	1	0
„ pickled:				
Under the British Preferential Tariff	*Per barrel*	0	1	7⅕
„ General Tariff	„	0	2	0
VIRGIN ISLANDS.				
Fish, fresh, or on ice		Free.		
„ dried or smoked	*Per* 100 *lbs.*	0	4	2
„ pickled:				
Salmon	*Per barrel*	0	8	0
Mackerel	„	0	3	0
Other pickled fish	„	0	2	6
ST. CHRISTOPHER—NEVIS.				
Fish, fresh, or on ice		Free.		
„ canned:				
Under the British Preferential Tariff	8⅘ % *ad valorem.*			
„ General Tariff	11 % *ad valorem.*			
„ dried or smoked:				
Under the British Preferential Tariff	*Per cwt.*	0	1	4
„ General Tariff	„	0	1	8
„ pickled:				
Salmon:				
Under the British Preferential Tariff	*Per barrel not exceeding* 200 *lbs.*	0	6	8
„ General Tariff	„ „	0	8	4
Other pickled fish:				
Under the British Preferential Tariff	„ „	0	2	2⅘
„ General Tariff	„ „	0	2	9
ANTIGUA.				
Fish, fresh, or on ice		Free.		
„ canned:				
Under the British Preferential Tariff	10⅔ % *ad valorem.*			
„ General Tariff	13⅓ % *ad valorem.*			
„ dried or smoked:				
Under the British Preferential Tariff	*Per cwt.*	0	1	4
„ General Tariff	„	0	1	8
„ pickled:				
Salmon:				
Under the British Preferential Tariff	*Per barrel not exceeding* 200 *lbs.*	0	8	0
„ General Tariff	„ „	0	10	0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—FISH—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ANTIGUA—*continued.*

		£	s.	d.
Fish, pickled—*cont.*				
Herrings and alewives :				
Under the British Preferential Tariff	*Per barrel*	0	2	8
„ General Tariff	„	0	3	4
Mackerel :				
Under the British Preferential Tariff	„	0	4	0
„ General Tariff	„	0	5	0
„ Other pickled :				
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*			
„ General Tariff	$13\frac{1}{3}$ % *ad valorem.*			

MONTSERRAT.

Fish, fresh, or on ice	Free.			
„ canned :				
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*			
„ General Tariff	$13\frac{1}{3}$ % *ad valorem.*			
„ dried or smoked :				
Under the British Preferential Tariff	*Per cwt.*	0	1	$9\frac{3}{5}$
„ General Tariff	„	0	2	3
„ pickled :				
Salmon :				
Under the British Preferential Tariff	*Per barrel not exceeding 200 lbs.*	0	9	$7\frac{1}{5}$
„ General Tariff	„ „	0	12	0
Other pickled fish				
Under the British Preferential Tariff	„ „	0	3	0
„ General Tariff	„ „	0	3	9

DOMINICA.

Fish, fresh or on ice, including oysters	Free.			
„ canned :				
Under the British Preferential Tariff	10 % *ad valorem.*			
„ General Tariff	$12\frac{1}{2}$ % *ad valorem.*			
„ dried or smoked :				
Under the British Preferential Tariff	*Per cwt.*	0	2	0
„ General Tariff	„	0	2	6
„ pickled :				
Salmon :				
Under the British Preferential Tariff	*Per barrel not exceeding 200 lbs.*	0	6	8
„ General Tariff	„ „	0	8	4
Mackerel :				
Under the British Preferential Tariff	„ „	0	3	4
„ General Tariff	„ „	0	4	2
Herrings and other pickled fish :				
Under the British Preferential Tariff	*Per barrel not exceeding 200 lbs.*	0	2	$4\frac{4}{5}$
„ General Tariff	„ „	0	3	0

TRINIDAD AND TOBAGO.

Fresh fish :				
Not imported in cold storage	Free.			
Imported in cold storage	*Per 100 lbs.*	0	4	2
Dried, salted, smoked, or pickled :				
Salmon :				
Under the British Preferential Tariff	„	0	1	7
„ General Tariff	„	0	2	0
Other kinds :				
Under the British Preferential Tariff	„	0	0	$9\frac{1}{2}$
„ General Tariff	„	0	1	0
Canned, concentrated, or otherwise preserved :				
Under the British Preferential Tariff	„	0	3	4
„ General Tariff	„	0	4	2

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD &c.:—FISH—*continued.*

TARIFF VALUATION AND TARIFF RATES OF DUTY.

		£ s. d.
BERMUDA.		
Fish of all kinds		10 °/₀ *ad valorem.*
BRITISH HONDURAS.		
Fresh fish and oysters (not preserved); also fish dry, or dry salted		Free.
Preserved fish		12½ °/₀ *ad valorem.*
BRITISH GUIANA.		
Fish, fresh (not imported in cold storage)		Free.
„ smoked or dried:		
Under the British Preferential Tariff	*Per cwt.*	0 2 1 (*a*)
„ General Tariff	„	0 2 8½ (*a*)
„ tinned or canned, or preserved in jars or bottles:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 6 8 (*a*)
„ General Tariff	„	0 8 4 (*a*)
„ pickled mackerel and salmon:		
Under the British Preferential Tariff	*Per barrel not exceeding* 200 *lbs.*	0 3 4 (*a*)
„ General Tariff	„ „	0 4 2 (*a*)
„ all other kinds:		
Under the British Preferential Tariff	*Per barrel not exceeding* 200 *lbs.*	0 1 8 (*a*)
„ General Tariff	„ „	0 2 1 (*a*)
GIBRALTAR.		
Fish of all kinds		Free.
MALTA.		
Fish of all kinds		Free.
CYPRUS.		
Fish, fresh		Free.
„ dried, salted, or pickled, except in tins	*Per* 100 *okes*	0 4 0
„ „ „ when in tins		10 °/₀ *ad valorem.*
[An oke = 2·8 lbs.]		

(*a*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—PICKLES AND SAUCES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BRITISH INDIA.	
All kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Soy for sauces, in packages containing over 10 gallons, as prescribed under Departmental By-laws	Free.
[The following regulations have been made under a By-law of December 10th, 1908 :— Soy for sauces, in packages containing over 10 gallons, may be delivered free of duty, provided the importer enters into a security with the Customs that the soy shall be used only in the manufacture of sauce, and that within *six* months from the date of delivery by the Customs, or such further time as the Collector may allow, proof shall be given to the Collector that the soy has been so used.]	
Unground turmeric for pickles (provided security be furnished that such turmeric will be used only in the manufacture of pickles within the Commonwealth, and that within six months of the date of delivery or such further time as the Collector may allow proof be given to the satisfaction of the Collector that the turmeric has been so used. (By-Law No. 224 of 1912)	Free.
Pickles, sauces, chutneys, olives, and capers:	
Quarter-pints and smaller sizes :	
Under the British Preferential Tariff — *Per doz.*	0 0 6
„ General Tariff — „	0 0 7½
Half-pints and over quarter-pints :	
Under the British Preferential Tariff — *Per doz.*	0 1 0
„ General Tariff — „	0 1 3
Pints and over half-pints :	
Under the British Preferential Tariff — *Per doz.*	0 2 0
„ General Tariff — „	0 2 6
Quarts and over pints :	
Under the British Preferential Tariff — *Per doz.*	0 4 0
„ General Tariff — „	0 5 0
Exceeding a quart:	
Under the British Preferential Tariff — *Per gall.*	0 1 4
„ General Tariff — „	0 1 8
Curry, manufactured (paste or powder) :	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
TERRITORY OF PAPUA.	
All kinds	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—PICKLES AND SAUCES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
DOMINION OF NEW ZEALAND.		
Pickles	*Per gall.*	0 3 0
Sauces, catsups, and chutney; also soy in vessels of 10 gallons capacity or under	„	0 4 0
Other soy		Free.
Olives and capers		20 % *ad valorem.*
FIJI.		
Pickles and sauces		12⅓ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
All kinds, including chutneys, chillies, and other condiments:		
Under the British Preferential Tariff	*Per lb.*	0 0 2
„ General Tariff	„	0 0 2¼
RHODESIA.		
All kinds, including chutneys (Southern Rhodesia only), chillies and other condiments:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per lb.*	0 0 2
The produce of non-reciprocating British Possessions	*Per lb.*	0 0 2
Under the General Tariff	„	0 0 2¼
Imported into the Congo Basin of Northern Rhodesia	„	0 0 2 or if less 10 % *ad val.*
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds		10 % *ad valorem.*
SOMALILAND PROTECTORATE.		
All kinds:		
If imported into Zeyla		5 % *ad valorem.*
„ „ other Protectorate ports		7 % *ad valorem.*
ST. HELENA.		
All kinds		Free.
NIGERIA.		
All kinds		Free.
GOLD COAST.		
All kinds:		
If imported into the West of the Volta		10 % *ad valorem.*
„ „ East of the Volta		4 % *ad valorem.*
SIERRA LEONE.		
All kinds		Free.
GAMBIA.		
All kinds		5 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—PICKLES AND SAUCES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA.	
Olives in brine, not bottled, to be used in the manufacture of pickles, when imported by manufacturers of such pickles:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
(Customs Memo. No. 1646B, dated 11th August 1911.)	
Other olives in brine, not bottled:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Pickles, sauces, and catsups:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ Intermediate Tariff	32½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Soy:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
NEWFOUNDLAND.	
All kinds	35 % *ad val.* (*a*)
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
All kinds	15 % *ad valorem.*
ST. VINCENT.	
All kinds	10 % *ad valorem.*
BARBADOS.	
Cassaripe (*b*)	Free.
Other sauces and pickles	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS	
All kinds	11 % *ad valorem.*
ANTIGUA.	
All kinds	13⅓ % *ad valorem.*
MONTSERRAT.	
All kinds	13⅓ % *ad valorem.*
DOMINICA.	
All kinds	12½ % *ad valorem.*

(*a*) With an additional charge of 10% on the amount of duty leviable at the rate given.
(*b*) A sauce formed from the boiled juice in which the starch of the bitter cassava has been washed.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—PICKLES AND SAUCES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
	TRINIDAD AND TOBAGO.	
All kinds		10 % *ad valorem.*
	BERMUDA.	
All kinds		10 % *ad valorem.*
	BRITISH HONDURAS.	
All kinds		12½ % *ad valorem.*
	BRITISH GUIANA.	
All kinds	*Per reputed qt.*	0 0 3 (*a*)
	GIBRALTAR.	
All kinds		Free.
	MALTA.	
All kinds		Free.
	CYPRUS.	
All kinds		10 % *ad valorem.*

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—MUSTARD.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds [Subject to a *tare allowance* of 4 lbs. per bag.]		5½ % *ad valorem.*
MAURITIUS.		
All kinds		12 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Mustard, including French mustard	*Per lb.*	0 0 3
TERRITORY OF PAPUA.		
All kinds	*Per lb.*	0 0 1
DOMINION OF NEW ZEALAND.		
Mustard		Free.
FIJI.		
Mustard		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Mustard (as a "condiment"):		
Under the British Preferential Tariff	*Per lb.*	0 0 2
" General Tariff	"	0 0 2¼
[Customs decision.]		
RHODESIA.		
Mustard (as a "condiment"):		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per lb.*	0 0 2
The produce of non-reciprocating British Possessions	*Per lb.*	0 0 2
Under the General Tariff	"	0 0 2¼
Imported into the Congo Basin of Northern Rhodesia	"	0 0 2 or if less 10 % *ad val.*
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds		10 % *ad valorem.*
SOMALILAND PROTECTORATE.		
All kinds:		
If imported into Zeyla		5 % *ad valorem.*
" " other Protectorate ports		7 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MUSTARD—*continued.*

Tariff Classification and Tariff Rates of Duty.		£ s. d.
	St. Helena.	
All kinds		Free.
	Nigeria.	
All kinds		Free.
	Gold Coast.	
All kinds:		
If imported into the West of the Volta		10 % *ad valorem.*
" " East of the Volta		4 % *ad valorem.*
	Sierra Leone.	
All kinds		Free.
	Gambia.	
All kinds		5 % *ad valorem.*
	Dominion of Canada.	
Ground mustard:		
Under the British Preferential Tariff		17½ % *ad valorem.*
" General Tariff		27½ % *ad valorem.*
	Newfoundland.	
Ground mustard		35 % *ad val.*(*a*)
	Bahamas.	
All kinds		20 % *ad valorem.*
	Turk's and Caicos Islands.	
All kinds		10 % *ad valorem.*
	Jamaica.	
All kinds		10 % *ad valorem.*
	Cayman Islands.	
All kinds		5 % *ad valorem.*
	St. Lucia.	
All kinds		15 % *ad valorem.*
	St. Vincent.	
All kinds		10 % *ad valorem.*
	Barbados.	
All kinds		10 % *ad valorem.*
	Grenada.	
All kinds		10 % *ad valorem.*
	Virgin Islands.	
All kinds		10 % *ad valorem.*
	St. Christopher—Nevis.	
All kinds		11 % *ad valorem.*
	Antigua.	
All kinds		13⅓ % *ad valorem.*
	Montserrat.	
All kinds		13⅓ % *ad valorem.*
	Dominica.	
All kinds		12½ % *ad valorem.*
	Trinidad and Tobago.	
All kinds		10 % *ad valorem.*
	Bermuda.	
All kinds		10 % *ad valorem.*
	British Honduras.	
All kinds		12½ % *ad valorem.*
	British Guiana.	
Ground mustard	*Per lb.*	0 0 2 (*b*)
	Gibraltar.	
All kinds		Free.
	Malta.	
All kinds		Free.
	Cyprus.	
All kinds		8 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.
(*b*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SALT.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Salt for use in curing fish imported into any port in the Province of Bengal		Free.
All other kinds - - -	*Per maund* (82⅔ *lbs.*)	Rupee 1
[*Note.*—Salt imported by sea into any port of British India from any other port of British India is liable to duty, by Section 20 (*b*) of Act No. 8 of 1878, but it is provided by Section 7 of Act No. 8 of 1894, that if imported from any British Indian port and protected by certificate of an Officer empowered in that behalf by the Government, it is only chargeable with the amount (if any) by which the duty leviable thereon exceeds the duty shown by such certificate to have already been paid.]		
ADEN.		
All kinds (whether by sea or land) - - - -		Prohibited.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds - - - - -		Free.
CEYLON.		
All kinds - - - - -	*Per cwt.*	Rs. 3 00 cts.
MAURITIUS.		
Common salt - - - -	*Per cwt.*	„ 1 52 „
SEYCHELLES.		
All kinds - - - - -	*Per cwt.*	„ 0 51 „
HONG KONG.		
All kinds - - - - - -		Free.
COMMONWEALTH OF AUSTRALIA.		
Brown, light brown, pink, or dark red rock salt:		
Under the British Preferential Tariff - - - -		Free.
„ General Tariff - - -	*Per ton*	1 0 0
Salt, and table preparations thereof, in packages of any description, not exceeding 14 lbs. net weight - - -		15 % *ad valorem.*
Celery salt, in glass castor with perforated earthenware cap:		
Salt - - - - - - -		15 % *ad valorem.*
Castor:		
Under the British Preferential Tariff - - -		20 % *ad valorem.*
„ General Tariff - - - -		25 % *ad valorem.*
(Customs Tariff Guide.)		
All other salt - - - - -	*Per ton*	1 0 0
TERRITORY OF PAPUA.		
All kinds - - - - -	*Per cwt.*	0 0 6
DOMINION OF NEW ZEALAND.		
Celery salt (classed as "provisions"):		
If the produce of some part of the British Dominions - -		20 % *ad valorem.*
Otherwise - - - - -		30 % *ad valorem.*
(Minister's Order, No. 888, dated 5th October 1908.)		
All other salt - - - - - - -		Free.
FIJI.		
Salt for manure - - - - - -		Free.
All other kinds:		
In bulk, including rock salt - - - -	*Per cwt.*	0 2 0
In bottle or jar - - - - - -		12½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SALT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
RHODESIA.	
Salt, rock and common:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	12 % *ad valorem.*
The produce of non-reciprocating British Possessions	15 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia [Customs decision.]	10 % *ad valorem.*
All other kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia [Customs decision.]	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
„ „ other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds — *Per cwt.*	0 1 0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—SALT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
GOLD COAST.		
If imported into the West of the Volta:		
Salt:		
Fishery or coarse, not being refined	*Per cwt.*	0 0 2½
Refined		10 % *ad valorem.*
If imported into the East of the Volta		
All kinds		Free.
SIERRA LEONE.		
All kinds		Free.
GAMBIA.		
All kinds	*Per ton*	0 5 0
DOMINION OF CANADA.		
Salt for the use of the sea or gulf fisheries		Free.
Other salt:		
In bulk:		
Under the British Preferential Tariff		Free.
„ General Tariff	*Per* 100 *lbs.*	0 0 2·47
In bags, barrels, or other coverings:		
Under the British Preferential Tariff		Free.
„ General Tariff	*Per* 100 *lbs.*	0 0 3·70
Bags, barrels, and other usual coverings used in the importation of salt specified in the above item:		
Under the British Preferential Tariff		Free.
„ General Tariff		25 % *ad valorem.*
NEWFOUNDLAND.		
Salt, known as fishing salt, which has been used in vessels or elsewhere in the curing or making of fish prior to its importation		Prohibited.
Salt, in bulk, when imported for the use of the sea fisheries		Free.
Dairy and table salt		10 % *ad val.*(*a*)
[There is a *tare allowance* on salt imported of 5 % on the gross weight, as shown by the invoice.]		
BAHAMAS.		
All kinds		Free.
TURK'S AND CAICOS ISLANDS.		
All kinds		Free.
JAMAICA.		
Rock salt		10 % *ad valorem.*
All other salt	*Per* 100 *lbs.*	0 1 0
[Subject to the following *tare allowances*:—		
Salt, from the United Kingdom:		
In sacks, weighing about 205 lbs. gross	3 lbs. each.	
Salt, coarse:		
In barrels	25 lbs. each.	
In ⅓ barrels, American	10 lbs. each of invoice tare.	
In barrels, English	Invoice tare.]	
CAYMAN ISLANDS.		
Al kinds		5 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—SALT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ST. LUCIA.				
Table salt	*Per* 100 *lbs.*	0	1	0
All other salt	"	0	0	3
ST. VINCENT.				
Coarse salt	*Per barrel not exceeding* 300*lbs.*	0	0	6
Fine, not including table salt	" " 180 *lbs.*	0	0	8
All other salt	10 % *ad valorem.*			
BARBADOS.				
All kinds	*Per ton*	0	6	0
GRENADA.				
Table salt	10 % *ad valorem.*			
All other salt	Free.			
VIRGIN ISLANDS.				
All kinds	Free.			
ST. CHRISTOPHER—NEVIS.				
All kinds	Free.			
ANTIGUA.				
All kinds	Free.			
MONTSERRAT.				
All kinds	Free.			
DOMINICA.				
All kinds	Free.			
TRINIDAD AND TOBAGO.				
Coarse and rock salt	*Per* 100 *lbs.*	0	0	3
Fine, not including table salt	"	0	0	6
All other kinds	10 % *ad valorem.*			
BERMUDA.				
All kinds	10 % *ad valorem.*			
BRITISH HONDURAS.				
Table salt	12½ % *ad valorem.*			
All other salt	Free.			
BRITISH GUIANA.				
Coarse or rock salt	*Per* 200 *lbs.*	0	3	1½ (*a*)
Fine, including table salt	" "	0	6	3 (*a*)
GIBRALTAR.				
All kinds	Free.			
MALTA.				
All kinds	Free.			
CYPRUS.				
Salt:				
Refined, for table use	*Per oke* (2·8 *lbs.*)	0	0	2⅔
Rock salt	*Per oke* (2·8 *lbs.*)	0	0	1⅓
All other kinds	Prohibited.			

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—COCOA AND CHOCOLATE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		5½ % *ad valorem.*
MAURITIUS.		
Cocoa and chocolate unsweetened	*Per cwt.*	Rupees 8 13 cts.
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Cocoa beans		Free.
Cocoa shells and nibs; cocoa mass paste or slab, unsweetened:		
Under the British Preferential Tariff	*Per lb.*	0 0 0½
„ General Tariff	„	0 0 0¾
Cocoa butter:		
Under the British Preferential Tariff	*Per lb.*	0 0 1½
„ General Tariff	„	0 0 1¾
Cocoa and chocolate, for potable use, in powdered form:		
Under the British Preferential Tariff	*Per lb.*	0 0 2
„ General Tariff	„	0 0 2¼
Chocolate and milk; chocolate icing in powder form; also cocoa and milk:		
Under the British Preferential Tariff	*Per lb.*	0 0 2½
„ General Tariff	„	0 0 3
(Customs Tariff Guide.)		
Chocolate sovereigns:		
Under the British Preferential Tariff	*Per lb.* (*a*)	0 0 2½
„ General Tariff	„ (*a*)	0 0 3
[Supplement No. 8 to the Customs Tariff Guide.]		
Cocoa and chocolate prepared for edible use or potable use, not in powdered form:		
Under the British Preferential Tariff	*Per lb.*	0 0 2½
„ General Tariff	„	0 0 3
TERRITORY OF PAPUA.		
All kinds	*Per lb*	0 0 2
DOMINION OF NEW ZEALAND.		
Cocoa beans, uncrushed; also cocoa or cacao butter		Free.
Cocoa and chocolate, including cocoa beans roasted and crushed; cocoa or chocolate mixed with milk or any other food substance; also chocolate confectionery and confectionery containing chocolate in *plain trade* packages:		
If the produce of some part of the British Dominions	*Per lb.*	0 0 3
Otherwise	„	0 0 3⅜
Chocolate confectionery and confectionery containing chocolate, in *fancy* packages, or in small packages for retail sale:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		24 % *ad valorem.*

(*a*) The weight for duty to include the foil wrapping which is a distinctive feature of the confection.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—COCOA AND CHOCOLATE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
FIJI.		
All kinds	*Per lb.*	0 0 3
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Cocoa beans, raw		Free.
Cocoa nibs and shells	*Per lb.*	0 0 1
Cocoa mass, paste or slab unsweetened, and cocoa butter	*Per lb.*	0 0 1½
Cocoa or chocolate unsweetened, including cocoa beans roasted and crushed; cocoa and chocolate mixed with milk or other food substance — Under the British Preferential Tariff	*Per lb.*	0 0 2 or 7 % *ad val.* whichever rate returns the higher duty.
" General Tariff	"	0 0 2 or 10 % *ad val.* whichever rate returns the higher duty.
RHODESIA.		
Cocoa:		
Raw:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	*Per lb.*	0 0 1
Imported into the Congo Basin of Northern Rhodesia	"	0 0 1 or if less 10 % *ad val.*
Ground or manufactured, unsweetened:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per lb.*	0 0 1½
The produce of non-reciprocating British Possessions	"	0 0 2
Under the General Tariff	"	0 0 2
Imported into the Congo Basin of Northern Rhodesia	"	0 0 1½ or if less 10 % *ad val.*
Cocoa and milk; chocolate and milk; also cocoa butter and cocoa paste:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per lb.*	0 0 1½
The produce of non-reciprocating British Possessions	"	0 0 2
Under the General Tariff	"	0 0 2
Imported into the Congo Basin of Northern Rhodesia	"	0 0 1½ or if less 10 % *ad v*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—COCOA AND CHOCOLATE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
RHODESIA—*continued.*		
Cocoa or chocolate, sweetened:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - -	*Per lb.*	0 0 2¼
The produce of non-reciprocating British Possessions - - -	*Per lb.*	0 0 2¼
Under the General Tariff - - -	„	0 0 2½
Imported into the Congo Basin of Northern Rhodesia -	„	0 0 2¼ or if less 10 % *ad val.*
NYASALAND PROTECTORATE.		
All kinds - - - - - - - -		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds - - - - - - - -		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds - - - - - - - -		10 % *ad valorem.*
SOMALILAND PROTECTORATE.		
All kinds.		
If imported into Zeyla - - - - - -		5 % *ad valorem.*
„ „ other Protectorate ports - - - -		7 % *ad valorem.*
ST. HELENA.		
All kinds - - - - - - -		Free.
NIGERIA.		
All kinds - - - - - -		Free.
GOLD COAST.		
All kinds:		
If imported into the West of the Volta - - - -		10 % *ad valorem.*
„ „ East of the Volta - - - -		4 % *ad valorem.*
SIERRA LEONE.		
All kinds - - - - - - - -		Free.
GAMBIA.		
All kinds - - - - - - - -		5 % *ad valorem.*
DOMINION OF CANADA.		
Cocoa beans, not roasted, crushed or ground:		
Under the British Preferential Tariff - - - - -		Free.
„ General Tariff - - -	*Per* 100 *lbs.*	0 3 1
Cocoa shells and nibs:		
Under the British Preferential Tariff - - -		7½ % *ad valorem.*
„ General Tariff - - - - - -		10 % *ad valorem.*
Cocoa and chocolate paste or "liquor" not sweetened, in blocks or cakes:		
Under the British Preferential Tariff -	*Per lb.*	0 0 1·73
„ General Tariff - - -	„	0 0 1·97

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—COCOA AND CHOCOLATE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
DOMINION OF CANADA—*continued.*		
Cocoa paste or "liquor" and chocolate paste or liquor, sweetened, in blocks or cakes not less than 2 lbs. in weight :		
Under the British Preferential Tariff	*Per lb.*	0 0 1·97
„ General Tariff	„	0 0 2·22
Preparations of cocoa or chocolate in powder form :		
Under the British Preferential Tariff		22½ °/₀ *ad valorem.*
„ General Tariff		27½ °/₀ *ad valorem.*
Other preparations of cocoa or chocolate and confectionery coated with or containing chocolate, the weight of the wrappings and cartons to be included in the weight for duty :		
Under the British Preferential Tariff	*Per lb.*	0 0 0·49 and 22½ °/₀ *ad val.*
„ Intermediate Tariff	„	0 0 0·49 and 35 °/₀ *ad val.*
„ General Tariff	„	
NEWFOUNDLAND.		
All kinds	*Per lb.*	0 0 1(*a*) and 30 °/₀ *ad val.* in addition(*a*).
BAHAMAS.		
Cocoa in the bean	*Per lb.*	0 0 0½
All other cocoa and chocolate		20 °/₀ *ad valorem.*
TURK'S AND CAICOS ISLANDS.		
Cocoa		Free.
JAMAICA.		
Cocoa beans and pods	*Per* 100 *lbs.*	0 10 0
All other cocoa and chocolate		10 °/₀ *ad valorem.*
CAYMAN ISLANDS.		
All kinds		5 °/₀ *ad valorem.*
ST. LUCIA.		
Cocoa :		
Raw, prepared, ground, &c. (not including chocolate in fancy boxes and other chocolate confectionery)	*Per lb.*	0 0 1
Other kinds of chocolate		15 °/₀ *ad valorem.*
ST. VINCENT.		
All kinds		10 °/₀ *ad valorem.*
BARBADOS.		
Cocoa	*Per* 100 *lbs.*	0 4 2
Chocolate		10 °/₀ *ad valorem.*
GRENADA.		
Cocoa, raw	*Per* 100 *lbs.*	0 10 0
„ prepared, ground, &c.	*Per lb.*	0 0 1
VIRGIN ISLANDS.		
Cocoa and chocolate	*Per* 100 *lbs.*	0 4 2

(*a*) With an additional charge of 10°/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—COCOA AND CHOCOLATE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ST. CHRISTOPHER—NEVIS.				
Preparations containing sugar in a notable proportion	*Per* 100 *lbs.*	0	2	1
Cocoa and chocolate, when not ground or prepared	*Per lb.*	0	0	1½
ANTIGUA.				
Cocoa, not prepared	*Per lb.*	0	0	1½
All other cocoa and chocolate	13⅓ °/₀ *ad valorem.*			
MONTSERRAT.				
Cocoa and chocolate not prepared with sugar artificially incorporated in a notable proportion	*Per lb.*	0	0	1½
All other cocoa and chocolate	13⅓ °/₀ *ad valorem.*			
DOMINICA.				
Cocoa and chocolate containing a notable proportion of sugar	*Per lb.*	0	0	0¼
All other cocoa and chocolate	*Per* 100 *lbs.*	0	10	5
TRINIDAD AND TOBAGO.				
Cocoa, raw		Free.		
Chocolate creams and sweetmeats of all kinds	*Per reputed lb.*	0	0	1
Cocoa, ground or otherwise prepared (except sweetmeats)	„	0	0	1
BERMUDA.				
All kinds	10 °/₀ *ad valorem.*			
BRITISH HONDURAS.				
All kinds	12½ °/₀ *ad valorem.*			
BRITISH GUIANA.				
Cocoa, raw, also imitations and substitutes thereof	*Per lb.*	0	0	2¼ (*a*)
Cocoa, including chocolate, prepared otherwise than as confectionery	„	0	0	3 (*a*)
GIBRALTAR.				
All kinds	Free.			
MALTA.				
All kinds	Free.			
CYPRUS.				
All kinds	*Per oke* (2·8 *lbs.*)	0	0	2⅔

(*a*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—COFFEE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % (a)
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Coffee	*Per lb.*	3 cents.
MAURITIUS.		
Coffee, raw	*Per cwt.*	Rupees 4 06 cts.
SEYCHELLES.		
All kinds	„	„ 3 05 „
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Coffee:		
Raw and kiln dried	*Per lb.*	0 0 3
Roasted or ground, and in liquid form, or mixed with milk or other substance	„	0 0 6

[*Note.*—A *drawback* of the full amount of duty paid is allowed on the undermentioned imported materials used in the manufacture of articles within the Commonwealth upon the exportation of such manufactured articles under certain prescribed conditions:—

(i) On coffee, imported raw, and subsequently ground and roasted within the Commonwealth.

(ii) On coffee used in the manufacture of articles.

(iii) On raw coffee used in the manufacture of malted coffee.

A *bonus* of 4*l.* per ton on coffee grown by British settlers in the New Hebrides is granted by the Commonwealth Government to the growers on such coffee imported into the Commonwealth, provided that the amount of 500*l.* per year is not exceeded and that a declaration is made that the coffee is wholly *British* grown.

It is provided in Statutory Rules No. 346 of 1913 that 1 lb. of Solcof coffee shall be deemed equal to 3 lbs. of coffee.]

TERRITORY OF PAPUA.		
All kinds	*Per lb.*	0 0 2
DOMINION OF NEW ZEALAND.		
Raw coffee		Free.
Roasted coffee (including malted coffee ("Digesta")) (Minister's Order No. 885, dated 3rd August 1908):		
If the produce of some part of the British Dominions	*Per lb.*	0 0 3
Otherwise	„	0 0 3½
Essence of coffee, including essence of coffee with milk or any other food substance:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*

(a) For the fixed tariff valuation on which duty is levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—COFFEE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
FIJI.		
All kinds	*Per lb.*	0 0 3
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Raw coffee	*Per lb.*	0 0 0¾
Roasted or ground coffee	„	0 0 2
Mixed coffee	„	0 0 3
Essence or extract of coffee for food or flavouring purposes:		
Under the British Preferential Tariff		22 % *ad valorem.*
„ General Tariff		25 % *ad valorem.*
RHODESIA.		
Coffee, grown, produced or manufactured within such Colony, State, or Territory, as may from time to time be approved by the Administrator-in-Council (Southern Rhodesia) or by the Administrator with the consent of the High Commissioner (Northern Rhodesia)		Free.
[The above provisions are not applicable to coffee imported for consumption into the Congo Basin of Northern Rhodesia—the rates of duty leviable being the same as for oversea goods.]		
Raw coffee:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	*Per lb.*	0 0 0¾
Imported into the Congo Basin of Northern Rhodesia	„	0 0 0¾ or if less 10 % *ad val.*
Roasted, ground or mixed coffee; also chicory, and other coffee substitutes:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	*Per lb.*	0 0 2
Imported into the Congo Basin of Northern Rhodesia	„	0 0 2 or if less 10 % *ad val.*
Coffee and milk:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per lb.*	0 0 1½
The produce of non-reciprocating British Possessions	„	0 0 2
Under the General Tariff	„	0 0 2
Imported into the Congo Basin of Northern Rhodesia	„	0 0 1½ or if less 10 % *ad val.*
Essence or extract of coffee for food or flavouring purposes:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		20 % *ad val.*
The produce of non-reciprocating British Possessions		20 % *ad val.*
Under the General Tariff		25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—COFFEE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Coffee, the *bonâ fide* produce of West Africa	Free.
All other kinds	10 % *ad valorem.*
If imported into the East of the Volta:	
All kinds	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	Free.
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Coffee, green:	
Imported direct from the country of growth and production, or if purchased in bond in the United Kingdom:	
Under the British Preferential Tariff *Per lb.*	0 0 1·11
" General Tariff "	0 0 1·48
All other:	
Under the British Preferential Tariff *Per lb.*	0 0 1·48 and 10 % *ad val.*
" General Tariff "	0 0 1·48 and 10 % *ad val.*
Coffee, roasted or ground, when not imported direct from the country of growth and production:	
Under the British Preferential Tariff *Per lb.*	0 0 1·97 and 7½ % *ad val.*
" General Tariff "	0 0 2·47 and 10 % *ad val.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—COFFEE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
DOMINION OF CANADA—*continued.*				
Chicory, raw or green:				
Under the British Preferential Tariff	*Per lb.*	0	0	0·99
„ General Tariff	„	0	0	1·48
Chicory, kiln-dried, roasted or ground:				
Under the British Preferential Tariff	*Per lb.*	0	0	0·99
„ General Tariff	„	0	0	1·48
Coffee, roasted or ground and all imitations thereof and substitutes therefor, including acorn nuts, not otherwise provided for:				
Under the British Preferential Tariff	*Per lb.*	0	0	1·97
„ General Tariff	„	0	0	2·47
Extract of coffee not otherwise provided for, and substitutes therefor of all kinds:				
Under the British Preferential Tariff	*Per lb.*	0	0	2·47
„ General Tariff	„	0	0	2·96
Condensed coffee, with milk:				
Under the British Preferential Tariff	25 % *ad valorem.*			
„ General Tariff	35 % *ad valorem.*			
NEWFOUNDLAND.				
Coffee, green	*Per lb.*	0	0	2·47(*a*)
„ roasted or ground, also preparations or mixtures to resemble coffee	*Per lb.*	0	0	3·49(*a*)
Extract of coffee, and coffee substitutes	30 % *ad val.*(*a*)			
BAHAMAS.				
Raw coffee	*Per lb.*	0	0	1
Roasted or prepared coffee	„	0	0	1½
TURK'S AND CAICOS ISLANDS.				
All kinds	Free.			
JAMAICA.				
Coffee, other than British Colonial	Prohibited.			
British Colonial coffee, raw	*Per* 100 *lbs.*	1	0	0
„ „ roasted	„	2	0	0
CAYMAN ISLANDS.				
All kinds	5 % *ad valorem.*			
ST. LUCIA.				
All kinds	*Per lb.*	0	0	2
ST. VINCENT.				
Coffee:				
Raw	*Per* 100 *lbs.*	0	6	3
Roasted, ground, or otherwise prepared	*Per lb.*	0	0	2
BARBADOS.				
All kinds	*Per* 100 *lbs.*	0	6	3
GRENADA.				
All kinds	*Per lb.*	0	0	3
VIRGIN ISLANDS.				
All kinds	*Per* 100 *lbs.*	0	4	2
ST. CHRISTOPHER—NEVIS.				
All kinds	*Per lb.*	0	0	1½

(*a*) With an additional charge of 10% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—COFFEE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ANTIGUA.				
All kinds	*Per lb.*	0	0	1½
MONTSERRAT.				
All kinds	*Per lb.*	0	0	1½
DOMINICA.				
All kinds	*Per* 100 *lbs.*	0	10	5
TRINIDAD AND TOBAGO.				
Coffee:				
Raw	*Per lb.*	0	0	1
Roasted, ground or otherwise prepared, and including coffee substitutes, extracts, and essences	*Per reputed lb. or pint*	0	0	2
BERMUDA.				
All kinds		Free.		
BRITISH HONDURAS.				
Raw coffee	*Per lb.*	0	0	1
All other coffee	12½ °/₀ *ad valorem.*			
BRITISH GUIANA.				
Raw and roasted, and all imitations of and substitutes for coffee, including chicory, dandelion and taraxacum	*Per lb.*	0	0	2¼ (*a*)
GIBRALTAR.				
All kinds		Free.		
MALTA.				
All kinds		Free.		
[*Note.*—The importation of coffee beans, or ground coffee, coloured with substances injurious to health is prohibited (Government Notice No. 23, dated 27th January 1910.)]				
CYPRUS.				
Coffee, raw	*Per* 100 *okes*	0	16	0
Coffee, roast or ground; also chicory	*Per oke*	0	0	2¾
[An oke = 2·8 lbs.]				

(*a*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—TEA.

Tariff Classification and Tariff Rates of Duty.		£ s. d.
British India.		
All kinds		5 % (*a*)
Aden.		
All kinds		Free.
Straits Settlements (including Laruan).		
All kinds		Free.
Ceylon.		
All kinds	*Per lb.*	Rupees 0 25 cts.
Mauritius.		
All kinds	„	„ 0 27 „
Seychelles.		
All kinds	„	„ 0 11 „
Hong Kong.		
All kinds		Free.
Commonwealth of Australia.		
Exhausted tea, tea adulterated with spurious leaf or with exhausted leaves, and tea which is unfit for human use, or unwholesome		Prohibited
Tea, in packets not exceeding 20 lbs. in weight	*Per lb.*	0 0 1
All other tea		Free.
[*Note.*—By the Statutory Rules (No. 346 of 1913) it is provided that tea which does not comply with the following standard of strength and purity shall be deemed unfit for human use: The extract obtained by boiling the tea with 100 parts by weight of distilled water for one hour shall be not less than 30 %. The ash obtained by incinerating the tea in a porcelain crucible shall be not more than 8 %. The portion of the ash soluble in boiling distilled water, called the "soluble ash," shall be not less than 3 %. The above percentages are to be calculated on the weight of the tea dried for three hours in a water bath with the water kept briskly boiling.]		
Territory of Papua.		
Exhausted tea, and tea adulterated with spurious leaf or with exhausted leaves, or being unfit for human use, or unwholesome		Prohibited.
All other kinds	*Per lb.*	0 0 2
Dominion of New Zealand.		
Tea unfit for human consumption (*b*)		Prohibited.
Tea, in packages of 5 lbs. or over, not weight of tea:		
If the produce of some part of the British Dominions		Free.
Otherwise	*Per lb.*	0 0 2
Tea in packages of less than 5 lbs.:		
If the produce of some part of the British Dominions	*Per lb.*	0 0 2
Otherwise	„	0 0 2⅔
Fiji.		
All kinds	*Per lb.*	0 0 4
Falkland Islands.		
All kinds		Free.

(*a*) For fixed tariff valuations on which duties are levied, *see* Appendix I.

(*b*) If the samples of any tea imported into New Zealand are found to be exhausted tea, or to be mixed with other substances, deleterious or otherwise, or with exhausted tea, the Minister of Customs may order the whole of the packages of tea bearing the same brand or marks as the packages of tea from which the samples were taken to be detained, and such tea shall not be delivered for home consumption or for exportation unless upon such terms and conditions as he thinks fit. (Section 36 (5) Customs Law Act, 1908.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—TEA—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
UNION OF SOUTH AFRICA.	
Tea:	
In packets or tins not exceeding 10 lbs. each in weight *Per lb.*	0 0 5
In larger packets, or in bulk - - - - „	0 0 4
RHODESIA.	
Tea, grown or produced within such Colony, State, or Territory, as may from time to time be approved by the Administrator in Council (Southern Rhodesia), or by the Administrator with the consent of the High Commissioner (Northern Rhodesia) -	Free.
[The above provisions are not applicable to tea imported for consumption into the Congo Basin of Northern Rhodesia, the rates of duty leviable being the same as for oversea goods.]	
All other tea:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - - *Per lb.*	0 0 4
Imported into the Congo Basin of Northern Rhodesia „	0 0 4 or if less, 10 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - - - -	5 % *ad valorem.*
„ „ other Protectorate ports - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - - -	Free.
NIGERIA.	
All kinds - - - - - - - -	Free
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - -	10 % *ad valorem.*
„ „ East of the Volta - - -	4 % *ad valorem.*
SIERRA LEONE.	
All kinds - - - - - - - -	Free.
GAMBIA.	
All kinds - - - - - - - -	5 % *ad valorem.*
DOMINION OF CANADA.	
Tea adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of deleterious substances as to make it unfit for use - - - - - -	Prohibited.
Tea, imported direct from the country of growth and production; also tea, purchased in bond in the United Kingdom - -	Free.
All other tea:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—TEA—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
NEWFOUNDLAND.		
Tea adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use - - -		Prohibited.
All other tea - - - - -	*Per lb.*	0 0 2·47 (*b*)
BAHAMAS.		
Tea adulterated with spurious leaf, or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use - - -		Prohibited.
All other tea - - - - -	*Per lb.*	0 0 6
TURK'S AND CAICOS ISLANDS.		
All kinds - - - - -	*Per lb.*	0 0 6
JAMAICA.		
All kinds - - - - - -	,,	0 1 0
CAYMAN ISLANDS.		
All kinds - - - - - - -		5 % *ad valorem.*
ST. LUCIA.		
All kinds - - - - -	*Per lb.*	0 0 6
ST. VINCENT.		
All kinds - - - - - -	,,	0 0 4
BARBADOS.		
All kinds - - - - -	,,	0 0 3
GRENADA.		
All kinds - - - - - -	,,	0 0 6
VIRGIN ISLANDS.		
All kinds - - - - -	,,	0 0 6
ST. CHRISTOPHER—NEVIS.		
All kinds - - - - -	,,	0 0 6
ANTIGUA.		
All kinds - - - - -	,,	0 0 8
MONTSERRAT.		
All kinds - - - - - -	,,	0 0 6
DOMINICA.		
All kinds - - - - -	,,	0 0 8
TRINIDAD AND TOBAGO.		
All kinds - - - - - -	,,	0 0 6
BERMUDA.		
All kinds - - - - - -		Free.
BRITISH HONDURAS.		
All kinds - - - - - -	*Per lb.*	0 0 2·47
BRITISH GUIANA.		
All kinds - - - -	,,	0 0 8 (*a*)
GIBRALTAR.		
All kinds - - - - - - -		Free.
MALTA.		
All kinds - - - - - -		Free.
CYPRUS.		
All kinds - - - - -	*Per oke* (2·8 lbs.)	0 0 4

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.
(*b*) ,, ,, ,, 10 % ,, ,, ,, ,, ,,

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
Sugar:	**BRITISH INDIA.**	
Crystallised, beet		5 % (a) (b)
,, and soft, refined in China		
,, ,, from Java 23 Dutch standard and above		
,, ,, ,, 16 to 22 Dutch standard		
,, ,, ,, 15 Dutch standard and under		
,, ,, from Mauritius equal to 16 Dutch standard and over		
All other sugar, including saccharine produce of all kinds, grape sugar and glucose		5 % *ad val.* (a)
Molasses		5 % (b)
	ADEN	
All kinds		Free.
	STRAITS SETTLEMENTS (including LABUAN).	
All kinds		Free.
	CEYLON.	
Sugar:		
Candy and refined	*Per cwt.*	Rupees 3 00 cts.
Unrefined	,,	,, 1 75 ,,
Palm and jaggery	,,	,, 0 75 ,,
Molasses		5½ % *ad valorem.*
	MAURITIUS.	
Sugar and molasses, the produce of Mauritius, if re-imported within one year		Free.
Sugar, raw	*Per cwt.*	Rupees 1 02 cts.
,, refined and candy	,,	,, 2 29 ,,
Molasses and treacle	,,	,, 0 76 ,,
	SEYCHELLES.	
Sugar, refined and candy	,,	,, 2 54 ,,
Other sugar	,,	,, 1 01 ,,
Molasses		12½ % *ad valorem.*
	HONG KONG.	
All kinds		Free. (c)
	COMMONWEALTH OF AUSTRALIA.	
Sugar:		
The produce of the sugar cane	*Per cwt.*	0 6 0
Invert sugar and invert syrup, including brewers' priming sugars	,,	0 6 0
Other sugar	,,	0 10 0
Golden syrup and sugar syrups	,,	0 3 0
Molasses		Free.
Glucose	*Per cwt.*	0 8 0
Saccharin and other similar substitutes for sugar and substances capable of conversion into such substitutes for sugar	*Per lb.*	1 10 0
[A *drawback* of the import duty is allowed on the undermentioned imported materials used in the manufacture of articles		

(a) Provision is made for the imposition of *additional* and *special* duties upon sugar when imported into British India, from countries giving bounties on its production or exportation. *See* Appendix III.

(b) For fixed tariff valuations on which duties are levied, *see* Appendix I.

(c) The importation of bounty-fed sugar (except sugar in transit) is prohibited under certain specified conditions.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
COMMONWEALTH OF AUSTRALIA—*cont.*	
within the Commonwealth, upon the exportation of such manufactured articles under certain prescribed conditions, viz.:—	
On sugar used in the manufacture of chocolate according to the proportion of 15 lbs. of sugar for every 100 lbs. of chocolate exported.	
On solid glucose used in the manufacture of solid caramel, according to the proportion of 100 lbs. of glucose for every 70 lbs. of caramel exported.	
On sugar used in the manufacture of almond paste.	
On sugar used in the manufacture of the under-mentioned articles, but no allowance for sugar contents to exceed the following proportions to the total weight of the articles:—	
Confectionery, comfits, succades, sweetmeats, and sugar candy - - - - -	$\frac{2}{5}$
Jams and jellies - - - -	$\frac{1}{2}$
Jellies, table, in packet - - - -	$\frac{3}{4}$
Fruit, canned and preserved - - -	$\frac{5}{10}$
Condensed milk:	
When samples not submitted for analysis - -	$\frac{7}{10}$
" " submitted for analysis - -	$\frac{2}{5}$
(provided that where the analysis shows a less proportion of sugar contents than $\frac{2}{5}$ths drawback shall only be allowed in respect of the actual sugar contents.)	
Cordials, $2\frac{1}{2}$ lbs. of sugar per liquid gallon.]	
TERRITORY OF PAPUA.	
Sugar of all kinds - - - - - *Per cwt.*	0 2 4
Molasses and treacle - - - - - "	0 2 0
DOMINION OF NEW ZEALAND.	
Sugar, also treacle and molasses - - - -	Free.
Glucose (including dextro-lævulose or invert sugar, grape-sugar, saccharum, sacchosoline, and glucose obtained from other sources than starch—Minister's Order No. 183, dated 6th February 1908) *Per lb.*	0 0 1
Saccharin, in the form of tablets, pilules, granules, or cachets, each containing not more than $\frac{1}{2}$ grain of saccharin in combination with at least 10 % of alkali:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
Saccharin not otherwise enumerated - - *Per oz.*	0 1 6

Note.—A duty of $\frac{1}{2}$*d.* per lb. is leviable on sugar imported into the Cook and other Islands (as defined by the Cook and other Islands Government Act of 1901), whether imported from New Zealand or elsewhere.

A *drawback* of the import duty paid on sugar used in the manufacture of the following articles in New Zealand is allowed on the exportation of such articles, as follows:

	£	s.	d.
Jam—per ton (net) of jam exported - -	2	6	8
Preserved fruit—per ton (net) of such fruit exported	0	19	5
Candied peel—per ton (net) - - -	2	6	8
Preserved milk—per lb. - - -	0	0	$0\frac{1}{2}$

Computed on the proportion of 4·32 lbs. of sugar for each dozen 1 lb. tins of milk.)

No drawback is allowed on the jam, preserved fruit, or candied peel, unless the quantity exported at any one time amounts to or exceeds 5 cwts. (net weight), or in the case of preserved milk unless the quantity exported at any one time amounts to or exceeds 480 lbs. (net weight.)]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
FIJI.				
Sugar candy, succades and icing sugar	*Per lb.*	0	0	3
Other sugar	"	0	0	0¼
Golden syrup		12½ °/₀ *ad valorem.*		
Molasses and treacle		12½ °/₀ *ad valorem.*		
FALKLAND ISLANDS.				
All kinds		Free.		
UNION OF SOUTH AFRICA.				
Sugar:				
(i) Candy, loaf, castor, icing, and cube	*Per* 100 *lbs.*	0	5	0 (*a*)
(ii) Other kinds, including golden and maple syrup, molasses, saccharum, glucose, and treacle	*Per* 100 *lbs.*	0	3	6
(iii) Saccharine and derivatives of orthotoluene sulphamide, dulcin and derivatives of phenylcarbamide, and other sweetening substances	*Per lb.*	1	0	0
RHODESIA.				
Sugar grown, produced, or manufactured within such Colony, State, or Territory as may from time to time be approved by the Administrator in Council (Southern Rhodesia), or by the Administrator with the consent of the High Commissioner (Northern Rhodesia)		Free.		
[The above provisions are not applicable to sugar imported for consumption into the Congo Basin of Northern Rhodesia, the duties leviable being the same as for oversea goods.]				
Other sugar:				
(i) Candy, loaf, castor, icing, and cube:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	*Per* 100 *lbs.*	0	5	0 (*a*)
Imported into the Congo Basin of Northern Rhodesia	*Per* 100 *lbs.*	0	5	0 or if less, 10 °/₀ *ad valorem.*
(ii) Other kinds, including golden and maple syrup, molasses, saccharum, glucose, and treacle:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	*Per* 100 *lbs.*	0	3	6
Imported into the Congo Basin of Northern Rhodesia	*Per* 100 *lbs.*	0	3	6 or if less, 10 *ad valorem.*
(iii) Saccharine and other sweetening substances in a concentrated form:				
Imported into Southern Rhodesia	*Per lb.*	1	0	0
Imported into the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions		20 °/₀ *ad valorem.*		
The produce of non-reciprocating British Possessions				
Under the General Tariff	*Per lb.*	1	0	0
Imported into the Congo Basin of Northern Rhodesia		10 °/₀ *ad valorem.*		
NYASALAND PROTECTORATE.				
All kinds		10 °/₀ *ad valorem.*		

(*a*) In the case of sugar upon which bounties are granted in the country of origin, an *additional* duty equal to the amount of such bounty is levied. *See* Appendix III.

This additional duty is not imposed on the articles specified in Paragraph (ii) above, for which no certificate of origin is required. (Cape Customs Notice No. 94, dated 11th December 1908.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds		10 % *ad valorem.*
SOMALILAND PROTECTORATE.		
All kinds:		
If imported into Zeyla		5 % *ad valorem.*
" " other Protectorate ports		7 % *ad valorem.*
ST. HELENA.		
All kinds		Free.
NIGERIA.		
All kinds		Free.
GOLD COAST.		
If imported into the West of the Volta:		
Sugar	*Per cwt.*	0 1 6
Molasses		10 % *ad valorem.*
If imported into the East of the Volta:		
Sugar		4 % *ad valorem.*
Molasses		Free.
SIERRA LEONE.		
All kinds		Free.
GAMBIA.		
Sugar	*Per lb.*	0 0 1
Molasses		5 % *ad valorem.*
DOMINION OF CANADA.		
Sugar, Molasses, &c.:		
Sugar:		
(i) If above No. 16 Dutch standard in colour, and all refined sugars of whatever kinds, grades, or standards, testing not more than 88 degrees by the polariscope:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 6 2·99 (*a*)
" General Tariff	"	0 7 11·21
And for each additional degree over 88 degrees:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 0 0·49 (*c*)
" General Tariff	"	0 0 0·66 (*c*)
(ii) If not above No. 16 Dutch standard in colour, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms, sugar concrete, and molasses, testing over 56 degrees and not more than 75 degrees by the polariscope: (*b*)		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 3 7·41
" General Tariff	"	0 4 6·88
And for each additional degree over 75 degrees:		
Under the British Preferential Tariff	*Per* 100 *lbs.*	0 0 0·37 (*c*)
" General Tariff	"	0 0 0·62 (*c*)
[Provided that sugar imported under this item shall not be subject to special duty.]		

(*a*) Provided that refined sugar shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister of Customs that such refined sugar has been manufactured wholly from raw sugar produced in the British Colonies and Possessions, and not otherwise.

(*b*) Provided that all raw sugar (including sugar specified in the above item), the produce of any British Colony or Possession, shall be entitled to entry under the British Preferential Tariff, when imported *direct* into Canada from any British Country. It is laid down, under Appraisers' Bulletin, No. 327, dated 19th August 1909, that raw sugar—the product of Barbados—is not admitted under the British Preferential Tariff when imported from the United Kingdom.

(*c*) It is provided that fractions of $\frac{5}{10}$ths of a degree or less shall not be subject to duty, and that fractions of more than $\frac{5}{10}$ths shall be dutiable as a degree.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Sugar, Molasses, &c.—*cont.*	£	s.	d.
(iii) Raw sugar, as described in the previous item (ii), when imported to be refined in Canada by Canadian sugar refiners, to the extent of the quantity of sugar refined during the calendar years 1912 and 1913 by such refiners from sugar produced in Canada from Canadian beet-root, under regulations by the Minister of Customs, testing not more than 75 degrees by the polariscope:			
Under the British Preferential Tariff - *Per* 100 *lbs.*	0	3	7·41
„ General Tariff „	0	3	7·41
And for each additional degree over 75 degrees:			
Under the British Preferential Tariff - *Per* 100 *lbs.*	0	0	0·37
„ General Tariff - - - „	0	0	0·37
[Provided that raw sugar imported under this item, which is to expire on 31st December *1914*, shall not be subject to *special* duty.]			
(iv) Shredded sugar cane:			
Under the British Preferential Tariff - -	$12\frac{1}{2}$ % *ad valorem.*		
„ General Tariff - - - -	$17\frac{1}{2}$ % *ad valorem.*		
(v) Grape sugar and glucose, glucose syrup and corn syrup, or any syrups containing an admixture thereof:			
Under the British Preferential Tariff - *Per* 100 *lbs.*	0	1	7·73
„ General Tariff - - „	0	2	6·83
(vi) Maple sugar and maple syrup:			
Under the British Preferential Tariff - -	15 % *ad valorem.*		
„ General Tariff - - - -	20 % *ad valorem.*		
(vii) Sugar candy:			
Under the British Preferential Tariff - *Per lb.*	0 0 0·25 and in addition $22\frac{1}{2}$ % *ad val.*		
„ Intermediate Tariff - - } „	0 0 0·25 and in addition 35 % *ad val.*		
„ General Tariff - - - } „			
(viii) Saccharine:			
Under the British Preferential Tariff - -	15 % *ad valorem.*		
„ Intermediate Tariff - - - }	$17\frac{1}{2}$ % *ad valorem.*		
„ General Tariff - - - - }			
(Appraisers' Bulletin No. 327, dated 19th August 1909).			
(ix) Molasses:			
Molasses of cane, testing by polariscope under 35 degrees but not less than 20 degrees:			
Under the British Preferential Tariff - -	Free.		
„ General Tariff - - *Per gallon*	0	0	0·74
Molasses, testing not more than 56 degrees by the polariscope, the produce of any British country entitled to the benefits of the British Preferential Tariff, when produced from sugar-cane and imported direct by vessel from the country of production or from any British country, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing: Provided, however, that the molasses may be transferred in bond under excise regulations for purposes of distillation. - - - - -	Free.		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£	s.	d.
Sugar, Molasses, &c.—*cont.*			
Molasses—*cont.*			
Other molasses, produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported direct from the place of production or its shipping port in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than 35 degrees, nor more than 56 degrees, under regulations prescribed by the Minister of Customs:			
Under the General Tariff - - *Per gall.*	0	0	1·48
[The regulations in question were issued under a Customs Memo., 1309B, dated January 23rd, 1905 and provide for:—			
(1) A certificate to be written, printed, or stamped on the invoice, signed by the exporter or his agent, to the effect that the molasses have been produced in the process of manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, and that they are in the original packages in which placed at the place of production, and have not afterwards been subjected to any process of treating or mixing.			
(2) Molasses from Louisiana must be consigned direct by vessel or railway and from Porto Rico direct (without transhipment) to a port in Canada.			
(3) Molasses from Cuba must be consigned direct, but may be transhipped in an intermediate country under Customs supervision without change of original destination in Canada.]			
Molasses testing over 56 degrees and not more than 75 degrees by the polariscope:			
Under the British Preferential Tariff *Per* 100 *lbs.*	0	1	0·33
„ General Tariff - - „ -	0	1	3·42
And for each additional degree over 75 degrees:			
Under the British Preferential Tariff *Per* 100 *lbs.*	0	0	0·37(*a*)
„ General Tariff - - „ -	0	0	0·62(*a*)
(x) All syrups and molasses, the product of the sugar-cane or beet, not otherwise provided for, and all imitations thereof, or substitutes therefor:			
Under the British Preferential Tariff - *Per* 100 *lbs.*	0	1	5·27
„ General Tariff - - „ -	0	2	0·67

[*Note.*—The following *tare and draft allowances* are fixed upon the packages containing imported sugars—the said allowances to be deducted from the actual gross weight of the sugar, as ascertained by weighing on their arrival at their ports of destination in Canada, the weighing to be performed by

(*a*) It is provided that fractions of $\frac{5}{10}$ths of a degree or less shall not be subject to duty, and that fractions of more than $\frac{5}{10}$ths shall be dutiable as a degree.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
DOMINION OF CANADA—*cont.*				
Customs Officers, and the labour required in handling and weighing to be furnished by the importer:				
On hogsheads and tierces weighing 1,300 lbs. gross or over - - - -	12 %			
On hogsheads and tierces weighing less than 1,300 lbs. gross - - - -	14 %			
On barrels weighing 250 lbs. gross or over -	25 lbs. each			
" " less than 250 lbs. gross -	10 %			
On bags or mats containing beetroot, centrifugal or refined sugars - - -	$1\frac{1}{2}$ %			
On double bags or mats containing beetroot, centrifugal or refined sugars - -	$2\frac{1}{2}$ %			
On bags or mats containing East India, China, Brazil, muscovado, or other similar raw sugars	2 %			
On double bags or mats containing East India, China, Brazil, muscovado, or other similar raw sugars - - - - -	$3\frac{1}{4}$ %			
On baskets - - - - -	$7\frac{1}{8}$ %			
On any other packages, the allowance shall be such as the weighing officer may find to be just and equitable, but in no case to exceed the original weight of such packages before the sugar was placed therein.				
The following *drawbacks* are allowed:				
A drawback of 99 % of the duty paid is allowed on sugar used in the manufacture of wine produced from the juice of the grape, under certain prescribed conditions, provided that the drawback shall not be paid unless the duty has been paid on such sugar so used within 3 years of the date of manufacture of the wine, nor unless the claims as prescribed by the manufacturer at any one time aggregate 41*s.* $1\frac{1}{3}$*d.* (Order in Council of 7th June 1910; Memo. No. 1593B of 1910.)				
The above drawback is not payable in view of the trade Agreement with the West Indies in respect of any raw sugar, except raw sugar produced in a British country.				
(Customs Memo. No. 1739B, dated 13th May 1913.)]				
NEWFOUNDLAND.				
Sugar:				
Loaf, cut loaf, cube and castor - - - *Per lb.*		0	0	1·48(*a*)
All other kinds, granulated or otherwise, white, brown and yellow - - - - - - *Per. lb.*		0	0	0·74(*a*)
Maple sugar - - - - - - - "		35 % *ad val.*(*a*)		
Molasses produced in the West India Islands, in the process of the manufacture of sugar from the juice of the sugar-cane, and the package in which imported - - - - -		Free.		
All other molasses; maple and other syrups; also glucose - -		35 % *ad val.*(*a*)		
[*Note.*—A *drawback* is allowed equal to the amount of duty paid on all sugar when used in manufactured articles upon their exportation (Revenue (Amendment) Act of 1910)].				
BAHAMAS.				
Sugar, other than white - - - - *Per* 100 *lbs.*		0	3	0
" white - - - - - - "		0	6	0
Molasses and cane syrup - - - - *Per gall.*		0	0	3

(*a*) With an additional charge of 10% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
TURK'S AND CAICOS ISLANDS.		
Sugar	*Per* 100 *lbs.*	0 2 0
Molasses		Free.
JAMAICA.		
Sugar, refined or unrefined	*Per* 100 *lbs.*	0 2 0
Glucose	*Per lb.*	0 0 1
Molasses		10 % *ad valorem.*
[*Note.*—The Governor-in-Council is empowered by Law No. 10 of 1904 to prohibit the importation of bounty-fed sugar.]		
CAYMAN ISLANDS.		
All kinds		5 % *ad valorem.*
ST. LUCIA.		
Sugar of all kinds	*Per cwt.*	0 2 2
Molasses and syrup	*Per gall.*	0 0 2
ST. VINCENT.		
Sugar, Muscovado	*Per lb.*	0 0 0½
„ crystallised and refined	„	0 0 0½
Molasses		10 % *ad valorem.*
BARBADOS.		
Sugar, of all kinds	*Per* 100 *lbs.*	0 2 0
Molasses	*Per gall.* (*a*)	0 0 1
[*Note.*—The Governor is empowered by Act No. 25 of 1904 to prohibit the importation of bounty-fed sugar from foreign countries.]		
GRENADA.		
Sugar:		
Unrefined:		
Muscovado	*Per* 100 *lbs.*	0 4 2
Vacuum pan	„	0 5 0
Refined and candy	„	0 5 0
Molasses and syrup:		
Vacuum pan molasses	*Per gall.*	0 0 1½
Other molasses and syrup	„	0 0 3
VIRGIN ISLANDS.		
Sugar, Muscovado and melado	*Per* 100 *lbs.*	0 1 8
„ refined	„	0 2 1
Molasses		10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.		
Sugar, unrefined	*Per* 100 *lbs.*	0 1 8
„ refined	„	0 2 1
Molasses		11 % *ad valorem.*
ANTIGUA.		
Sugar, Muscovado or melado	*Per* 100 *lbs.*	0 1 8
„ refined	„	0 2 1
Molasses		13⅓ % *ad valorem.*

(*a*) The gallon in use in Barbados is the "old wine gallon," equal to ⅚ths of the imperial gallon.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
MONTSERRAT.				
Sugar, Muscovado or melado	*Per* 100 *lbs.*	0	1	8
„ other	„	0	2	1
Molasses	13½ % *ad valorem.*			
[*Note.*—It is provided under Ordinance No. 4 of 1897 that, in order to promote the manufacture of preserves, a *rebate* of the full duty is allowed on sugar used in the manufacture of preserves on their exportation from the Presidency.]				
DOMINICA.				
Sugar, unrefined	*Per* 100 *lbs.*	0	1	8
„ refined	„	0	2	1
Molasses	12½ % *ad valorem.*			
TRINIDAD AND TOBAGO.				
Sugar of all kinds, refined or unrefined	*Per* 100 *lbs.*	0	1	8
Molasses	10 % *ad valorem.*			
BERMUDA.				
Sugar	Free.			
Molasses	10 % *ad valorem.*			
BRITISH HONDURAS.				
Sugar, unrefined (the importation of which is not prohibited by any law for the time being in force in the Colony)	*Per lb.*	0	0	0·74
Sugar, refined	„	0	0	1·48
Molasses	12½ % *ad valorem.*			
BRITISH GUIANA.				
Sugar, refined	*Per* 100 *lbs.*	0	1	10½ (*a*)
„ unrefined	„	0	1	8 (*a*)
Molasses	15 % *ad val.* (*b*)			
GIBRALTAR.				
All kinds	Free.			
MALTA.				
Sugar, raw	*Per lb.*	0	0	0·0342
„ refined	„	0	0	0·1428
Molasses	Free.			
CYPRUS.				
Sugar, crushed, common	*Per* 100 *okes*	0	5	4
„ other kinds	„	0	5	10¾
[An oke = 2·8 lbs.]				

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.
(*b*) „ „ „ 10 % „ „ „ „ „

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BISCUITS AND CONFECTIONERY.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

		£ s. d.
China preserves, in syrup or dry, candied		5 % (a)
Biscuits and other confectionery		5 % *ad valorem.*

ADEN.

All kinds	Free.

STRAITS SETTLEMENTS (including LABUAN).

All kinds	Free.

CEYLON.

		Rupees.	cents.
Sugar candy	*Per cwt.*	3	00
[Subject to the following *tare allowances:*			
Bombay per bundle	10 lbs.		
Kolasagarapatam { per case	28 lbs.		
Kolasagarapatam { per bundle in mats	8 %		
Singapore	8 %]		
Biscuits and other confectionery		5½ % *ad valorem.*	

MAURITIUS.

		Rupees.	cents.
Sugar candy	*Per cwt.*	2	29
Honey	*Per gall.*	0	16 4/11
Biscuits (ships', not sweetened or fancy)	*Per cwt.*	0	67
Other biscuits and confectionery		12 % *ad valorem.*	

SEYCHELLES.

Biscuits (ships), not sweetened or fancy	*Per cwt.*	0	64
Sugar candy	"	2	54
Other biscuits and confectionery		12½ % *ad valorem.*	

HONG KONG.

All kinds	Free.

COMMONWEALTH OF AUSTRALIA.

Invalids' diabetic food, and also all other invalids' foods, as prescribed by Departmental by-laws		Free.		
[Under a By-Law of December 10, 1908, issued under the above Tariff heading, certain "biscuits" are exempted from duty.]				
Biscuits:				
Under the British Preferential Tariff	*Per lb.*	0	0	1
" General Tariff	"	0	0	1½
Peel, preserved in liquid (including weight of liquid)	"	0	0	1
Honey, jams, and jellies:				
Under the British Preferential Tariff	*Per lb.*	0	0	1½
" General Tariff	"	0	0	2
Preserved ginger (not in liquid); also peel, candied, drained, or dried	"	0	0	3

(a) For fixed tariff valuations on which duties are levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
COMMONWEALTH OF AUSTRALIA—*cont.*				
Fruits, including ginger n.e.i., preserved in liquid, (*a*) or partly preserved or pulped:				
Quarter pints or smaller sizes:				
Under the British Preferential Tariff - -	*Per doz.*	0	0	6
„ General Tariff - - - -	„	0	0	7½
Half-pints and over quarter-pints:				
Under the British Preferential Tariff - -	*Per doz.*	0	1	0
„ General Tariff - - - -	„	0	1	3
Pints and over half-pints:				
Under the British Preferential Tariff - -	*Per doz.*	0	2	0
„ General Tariff - - - -	„	0	2	6
Quarts and over pints:				
Under the British Preferential Tariff - -	*Per doz.*	0	4	0
„ General Tariff - - - -	„	0	5	0
Exceeding a quart:				
Under the British Preferential Tariff - -	*Per gall.*	0	1	4
„ General Tariff - - - -	„	0	1	8
Ginger in brine for the manufacture of crystallised preserved ginger, as prescribed by Departmental By-laws - - .	*Per lb.*	0	0	1
[*Note.*—Under By-law No. 191, dated 12th January 1912, the following conditions are prescribed: (i) the importer to declare on the face of the entry that the ginger is imported *bonâ fide* for the manufacture of crystallized preserved ginger; (ii) security to be given by the owner that the goods will be used only for such purpose; and (iii) evidence of use to be given to the satisfaction of the Collector within six months (or such further time as the Collector may allow) after delivery by the Customs.]				
Non-spirituous ethereal fruit essences and artificial fruit essences, ethers, aromas and flavours - - - - - -		15% *ad valorem.*		
Lime-juice(*c*) and other fruit juices and fruit syrups, non-spirituous:				
(i) In bottle - - - - -	*Per gall.*	0	1	6
(ii) In bulk - - - - - -	„	0	0	9
["Non-spirituous" means free from spirit or containing not more than 2% of proof spirit.]				
Cocoa paste, unsweetened, combined with milk, for the manufacture of milk chocolate:				
Under the British Preferential Tariff - -	*Per lb.*	0	0	2½
„ „ General Tariff - - - -	„	0	0	3
(Customs Tariff Guide.)				
Ornamental confectionery, but not edible:				
Under both Tariffs - - - - - -		25% *ad valorem.*		
Other confectionery; also bon-bons and mixed packets of confectionery containing trinkets (gross weights), sugar candy, cachous, medicated confectionery (*b*) and crystallised or candied fruits:				
Under the British Preferential Tariff - -	*Per lb.*	0	0	2½
„ General Tariff - - - -	„	0	0	3
TERRITORY OF PAPUA.				
Jams, jellies, and fancy or sweetened biscuits - -	*Per lb.*	0	0	1
Other biscuits - - - - - - -		Free.		
Other confectionery - - - -	*Per lb.*	0	0	2

(*a*) When preserved in spirituous liquid, additional duty of 14*s.* per gallon to be paid on the liquid.

(*b*) The term "medicated confectionery" includes tablets, lozenges, jubes, troches and other medicated sweetmeats composed of sugar and chemicals, which are intended to be eaten or dissolved in the mouth in the same manner as ordinary confectionery. (Supplement No. 16 to the Customs Tariff Guide).

(*c*) No objection will be raised to the importation of lime juice containing sulphur dioxide in the proportion of not more than two grains per pint (Order No. 1728, dated 29th April 1914).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
DOMINION OF NEW ZEALAND.				
Ginger, whole, green, in brine, imported in bulk (Ministers' Order No. 1002, dated 8th May 1912)		Free.		
Biscuits, ships', plain and unsweetened; also dog biscuits:				
If the produce of some part of the British Dominions	*Per cwt.*	0	3	0
Otherwise	,,	0	3	$7\frac{1}{5}$
Other kinds of biscuits:				
If the produce of some part of the British Dominions	,,	0	0	2
Otherwise	,,	0	0	$2\frac{2}{5}$
Jams, jellies (not concentrated), marmalade, and preserves:				
If the produce of some part of the British Dominions	*Per lb.(a)*	0	0	2
Otherwise	,,	0	0	$2\frac{2}{5}$
Honey	*Per lb.*	0	0	2
[The Governor in Council is empowered to prohibit or regulate the importation of honey from any place which is likely to introduce disease into the Dominion] (Act No. 68 of 1913).				
Chocolate confectionery and confectionery containing chocolate:				
In *plain trade* packages—				
If the produce of some part of the British Dominions	*Per lb.*	0	0	3
Otherwise	,,	0	0	$3\frac{3}{5}$
In *fancy* packages or in small packages for retail sale—				
If the produce of some part of the British Dominions		20 % *ad valorem.*		
Otherwise		24 % *ad valorem.*		
All other confectionery, including medicated lozenges, medicated confectionery, boiled sugars, liquorice, sugared or crystallised fruits:				
If the produce of some part of the British Dominions	*Per lb.(b)*	0	0	2
Otherwise	,,	0	0	$2\frac{2}{5}$
Candied peel and drained peel:				
If the produce of some part of the British Dominions	*Per lb.*	0	0	3
Otherwise	,,	0	0	$3\frac{3}{5}$
Jellies, concentrated:				
If the produce of some part of the British Dominions	,,	0	0	4
Otherwise	,,	0	0	$4\frac{4}{5}$
Fruits, preserved in juice or syrup: (c)				
If the produce of some part of the British Dominions		25 % *ad valorem.*		
Otherwise		$37\frac{1}{2}$ % *ad valorem.*		
FIJI.				
Biscuits:				
Fancy or sweetened	*Per lb.*	0	0	1
Other biscuits (including dog biscuits)	,,	0	0	$0\frac{1}{2}$
Honey, jams and jellies (including calf's foot jelly), and marmalade		$12\frac{1}{2}$ % *ad valorem.*		
Confectionery; including cakes, plum pudding, comfits, liquorice, liquorice paste, lozenges of all kinds (except medicated), sugar candy, succades, icing sugar, sweetmeats, mincemeats; also candied and crystallised fruits and peels	*Per lb. or pint*	0	0	3
FALKLAND ISLANDS.				
All kinds		Free.		
UNION OF SOUTH AFRICA.				
Biscuits, cakes, puddings, and pastry; also fruit juices:				
Under the British Preferential Tariff		22 % *ad valorem.*		
,, General Tariff		25 % *ad valorem.*		

(*a*) Or package of that reputed weight, whichever is the higher duty, and so in proportion according to weight.

(*b*) Including the internal containing packages, other than plain bottles and plain trade packages.

(*c*) When preserved in juice or spirit fortified with alcohol to any extent exceeding 33 per cent. of proof spirit, the duty to be 16*s.* per proof gallon on such juice or syrup, in addition to the *ad valorem* duty on the total value of the goods.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
UNION OF SOUTH AFRICA—*cont.*	
Confectionery, plain or fancy, of all kinds, compounded, made, or preserved with sugar; sweetened cocoa or chocolate; honey (*a*), jams, and jellies; pudding and jelly powders; preserves and sweetmeats; candied or preserved ginger or chow-chow; bon-bons, surprise packets and crackers:—	
Under the British Preferential Tariff - - *Per lb.*	0 0 2¼ or 22°/₀ *ad valorem.* whichever rate returns the higher duty.
„ General Tariff - - - „	0 0 2½ or 25°/₀ *ad valorem.* whichever rate returns the higher duty.
[NOTE.—Medicinal preparations properly classed as apothecary ware are not to be included.]	
Fruit, preserved, of all kinds, bottled, tinned or otherwise preserved (including pulp and candied peel); also dried fruit of all kinds:	
Under the British Preferential Tariff - - *Per lb.*	0 0 2
„ General Tariff - - - - - „	0 0 2¼
Confectioners' requisites, viz., moulding starch, gelatine, and unsweetened desiccated cocoanut, in bulk:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	3°/₀ *ad valorem.*
RHODESIA.	
Biscuits, cakes, puddings and pastry; also fruit juices:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9°/₀ *ad valorem.*
The produce of non-reciprocating British Possessions -	
Under the General Tariff - - - - -	25°/₀ *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9°/₀ *ad valorem.*
Bonbons, surprise packets, crackers, and fancy confectionery:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	20°/₀ *ad valorem.*
The produce of non-reciprocating British Possessions -	
Under the General Tariff - - - - -	25°/₀ *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia -	10°/₀ *ad valorem.*
Confectionery, including honey, jams, jellies, preserves, pudding and jelly powders, sweetened cocoa or chocolate, sweetmeats, candied or preserved ginger or chow-chow; and all other kinds compounded, made, or preserved with sugar (but not including purely medicinal preparations properly classed as apothecaries' wares):	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - *Per lb.*	0 0 2¼
The produce of non-reciprocating British Possessions „	
Under the General Tariff - - - - *Per lb.*	0 0 2½
Imported into the Congo Basin of Northern Rhodesia - „	0 0 2¼ or if less 10°/₀ *ad valorem.*

(*a*) Under the "Agricultural Pests Act, 1911" (No. 11 of 1911), which came into operation by Proclamation No. 34 of 1912 on 1st April 1912, provision is made for the prohibition of the importation of honey from places oversea into the Union of South Africa.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—Biscuits and Confectionery—*continued.*

Tariff Classification and Tariff Rates of Duty.

Rhodesia—*cont.*	£ s. d.
Fruits:	
Dried:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - *Per lb.*	0 0 2
The produce of non-reciprocating British Possessions „	0 0 2
Under the General Tariff - - - - - „	0 0 2¼
Imported into the Congo Basin of Northern Rhodesia - „	0 0 2 or if less 10 % *ad valorem.*
Preserved, of all kinds, bottled, tinned, or otherwise preserved, including pulp and candied peel:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - *Per lb.*	0 0 2
The produce of non-reciprocating British Possessions „	0 0 2
Under the General Tariff - - - - - „	0 0 2¼
Imported into the Congo Basin of Northern Rhodesia - „	0 0 2 or if less 10 % *ad valorem.*
Confectioners requisites, viz., moulding starch, gelatine, and unsweetened desiccated cocoanut, in bulk:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Nyasaland Protectorate.	
All kinds - - - - - -	10 % *ad valorem.*
Uganda Protectorate.	
All kinds - - - - - -	10 % *ad valorem.*
East Africa Protectorate.	
All kinds - - - - - - -	10 % *ad valorem.*
Somaliland Protectorate.	
All kinds:	
If imported into Zeyla - - - - -	5 % *ad valorem.*
„ „ other Protectorate ports - - -	7 % *ad valorem.*
St. Helena.	
All kinds - - - - - - -	Free.
Nigeria.	
All kinds - - - - - - - -	Free.
Gold Coast.	
If imported into the West of the Volta:	
Bread (pilot, cabin or ship's) - - - *Per cwt.*	0 1 6
Other bread, biscuits, and confectionery - - -	10 % *ad valorem.*
If imported into the East of the Volta:	
Biscuits and bread - - - - -	4 % *ad valorem.*
Confectionery - - - - - -	Free.
Sierra Leone.	
All kinds - - - - - - - -	Free.
Gambia.	
All kinds - - - - - - -	5 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA.		£ s. d.
Biscuits, sweetened:		
Under the British Preferential Tariff		20 °/₀ *ad valorem.*
„ General Tariff		30 °/₀ *ad valorem.*
Biscuits, not sweetened:		
Under the British Preferential Tariff		15 °/₀ *ad valorem.*
„ General Tariff		25 °/₀ *ad valorem.*
Ginger, preserved:		
Under the British Preferential Tariff		25 °/₀ *ad valorem.*
„ General Tariff		35 °/₀ *ad valorem.*
Fruits preserved in brandy or other spirits:		
Containing more than 40 °/₀ of proof spirit in the liquid contents thereof:		
Under the British Preferential Tariff	*per gall.*	0 12·4(*a*)
„ General Tariff	„ „	0 12·4(*a*)
Containing not more than 40 °/₀ of proof spirit in the liquid contents thereof:		
Under the British Preferential Tariff		60 °/₀ *ad valorem.*
„ General Tariff		60 °/₀ *ad valorem.*
Other fruits in air-tight cans or other air-tight packages—the weight of the cans or other packages to be included in the weight for duty:		
Under the British Preferential Tariff	*Per lb.*	0 0 0·86
„ Intermediate Tariff	„	0 0 1·23
„ General Tariff	„	0 0 1·23
Lime juice and fruit juices:		
Fortified with or containing not more than 25 °/₀ of proof spirits	*Per gall.*	0 3 1
Fortified with or containing more than 25 °/₀ of proof spirits	„	0 12 4 and in addition 30°/₀ *ad valorem.*
Lime juice, raw and concentrated, not refined:		
Under the British Preferential Tariff		Free.
„ General Tariff		0 0 2·46
Papaine:		
Under the British Preferential Tariff		12½ °/₀ *ad valorem.*
„ Intermediate Tariff		17½ °/₀ *ad valorem.*
„ General Tariff		17½ °/₀ *ad valorem.*
Lime juice, fruit syrups, and fruit juices not otherwise provided for:		
Under the British Preferential Tariff		17½ °/₀ *ad valorem.*
„ Intermediate Tariff		22½ °/₀ *ad val.*
„ General Tariff		22½ °/₀ *ad val.*
Jams, jellies, and preserves, and condensed mince meats:		
Under the British Preferential Tariff	*Per lb.*	0 0 1·36
„ General Tariff	„	0 0 1·85
Honey, in the comb or otherwise, and imitations thereof:		
Under the British Preferential Tariff	*Per lb.*	0 0 0·99
„ General Tariff	„	0 0 1·48
Cocoanut, desiccated, sweetened or not:		
Under the British Preferential Tariff	*Per lb.*	0 0 1·73
„ General Tariff	„	0 0 2·22
Confectionery coated with or containing chocolate, the weight of the wrappings and cartons to be included in the weight for duty:		
Under the British Preferential Tariff	*Per lb.*	0 0 0·49 and in addition 22½ °/₀ *ad val.*
„ Intermediate Tariff	„	0 0 0·49 and in addition 35°/₀ *ad val.*
„ General Tariff	„	0 0 0·49 and in addition 35°/₀ *ad val.*

(*a*) And 30 °/₀ *ad valorem* in addition.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
DOMINION OF CANADA—*cont.*	
Sugar candy and confectionery, not otherwise provided for, including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar, the weight of the wrappings and cartons to be included in the weight for duty :	
Under the British Preferential Tariff - - *Per lb.*	0 0 0·25 and in addition $22\frac{1}{2}$ % *ad val.*
„ Intermediate Tariff - - - } „	0 0 0·25 and in addition 35 % *ad val.*
„ General Tariff - - - - }	
NEWFOUNDLAND.	
Jams and preserves ; also jellies (other than those specified below), including duty on ordinary crocks and bottles - *Per reputed lb.*	0 0 2·96 (*a*) and in addition 35% *ad val.* (*a*)
Jelly powders, jelly tablets, calves' feet jelly, and similar preparations - - - - - - -	35 % *ad val.* (*a*)
Preserved ginger - - - - - - -	35 % *ad val.* (*a*)
Biscuits—"ships biscuits" - - - *Per cwt.*	0 0 4·93 (*a*)
„ soda, water, butter, pilot, and any biscuits of that description not sweetened - - *Per lb.*	0 0 0·99 (*a*)
„ other biscuits - - - - -	40 % *ad val.* (*a*)
Cake - - - - - *Per lb.*	0 0 3·49 (*a*)
Chewing gums - - - - -	40 % *ad val.* (*a*)
Candied fruits - - - - - *Per lb.*	0 0 1·48 (*a*)
All other confectionery, including sugar candy, almond paste (when imported by confectioners), sweetened gums (except chewing gums), pop-corn, and confectionery imported in fancy packages, including the value of the package - - -	40% *ad val* (*a*)
BAHAMAS.	
Biscuits and bread (common) - - - *Per barrel*	0 2 0
Other biscuits and bread - - - - - -	20 % *ad valorem.*
Confectionery - - - - - - -	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
Biscuits and pilot and navy bread - - - *Per 100 lbs.*	0 1 0
Confectionery - - - - - - -	10 % *ad valorem.*
JAMAICA.	
Honey, except with the permission in writing of the Director of Agriculture - - - - - - - -	Prohibited.
Bread and biscuits, viz., pilot bread, water and oyster crackers, soda biscuits and butter biscuits - - - *Per lb.*	0 0 $0\frac{1}{2}$
Other biscuits and confectionery - - - - -	10 % *ad valorem.*

[Subject to *tare allowances*, as follows: –

Bread In barrels - - - 20 lbs. per barrel.

Biscuits { 5 barrels weighing under 420 lbs. gross - - } 18 lbs. each „
In half-barrels - - 10 lbs. each $\frac{1}{2}$ „]

[*Note.*—A *drawback* is allowed upon bread or biscuits manufactured in the Island from imported flour, on their exportation, equal to the duty paid on the flour used in making the same, but such drawback is not to exceed the duty imposed on a like quantity of bread or biscuit imported.]

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—Biscuits and Confectionery—*continued.*

Tariff Classification and Tariff Rates of Duty.

		£	s.	d.
Cayman Islands.				
All kinds		5 % *ad valorem.*		
St. Lucia.				
Biscuits, bread and cakes, fancy:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	2⅔
„ General Tariff	„	0	4	0
Biscuits, bread and cakes, common:				
Under the British Preferential Tariff	„	0	2	6⅔
„ General Tariff	„	0	3	2
Canned and bottled fruits:				
Under the British Preferential Tariff		12 % *ad valorem.*		
„ General Tariff		15 % *ad valorem.*		
All other confectionery		15 % *ad valorem.*		
St. Vincent.				
Biscuits and bread of all kinds:				
Common:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	4
„ General Tariff	„	0	1	8
Biscuits, fancy:				
Under the British Preferential Tariff		10 % *ad valorem.*		
„ General Tariff		12½ % *ad valorem.*		
Canned and bottled fruits:				
Under the British Preferential Tariff		10 % *ad valorem.*		
„ General Tariff		12½ % *ad valorem.*		
All other confectionery		10 % *ad valorem.*		
Barbados.				
Bread (pilot or navy) and crackers:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	0	9⅓
„ General Tariff	„	0	1	0
Biscuits, fancy:				
Under the British Preferential Tariff		10 % *ad valorem.*		
„ General Tariff		12½ % *ad valorem.*		
Fruits, canned and bottled:				
Under the British Preferential Tariff		9 % *ad valorem.*		
„ General Tariff		11¼ % *ad valorem.*		
All other confectionery		10 % *ad valorem.*		
Grenada.				
Bread and biscuits (other than fancy):				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	8
„ General Tariff		0	2	1
Biscuits, fancy:				
Under the British Preferential Tariff		8 % *ad valorem.*		
„ General Tariff		10 % *ad valorem.*		
Canned and bottled fruits:				
Under the British Preferential Tariff		8 % *ad valorem.*		
„ General Tariff		10 % *ad valorem.*		
All other confectionery		10 % *ad valorem.*		
Virgin Islands.				
Bread and biscuits, not in tins	*Per barrel*	0	1	0
Other biscuits and confectionery		10 % *ad valorem.*		
St. Christopher—Nevis.				
Bread and biscuits (except fancy and sweet biscuits and biscuits in tins):				
Under the British Preferential Tariff	*Per barrel* (*a*)	0	0	9⅔
„ General Tariff	„	0	1	0

(*a*) The barrel not exceeding 100 lbs.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ST. CHRISTOPHER—NEVIS—*cont.*				
Other biscuits:				
Under the British Preferential Tariff		$8\frac{4}{5}$ % *ad valorem.*		
„ General Tariff		11 % *ad valorem.*		
Canned and bottled fruits:				
Under the British Preferential Tariff		$8\frac{4}{5}$ % *ad valorem.*		
„ General Tariff		11 % *ad vlaorem.*		
All other confectionery		11 % *ad valorem.*		
ANTIGUA.				
Bread and biscuits, not fancy or in tins:				
Under the British Preferential Tariff	*Per barrel (a)*	0	1	$0\frac{4}{5}$
„ General Tariff	„	0	1	4
Other biscuits:				
Under the British Preferential Tariff		$10\frac{2}{3}$ % *ad valorem.*		
„ General Tariff		$13\frac{1}{3}$ % *ad valorem.*		
Jams and jellies	*Per lb.*	0	0	$2\frac{1}{2}$
Canned and bottled fruits:				
Under the British Preferential Tariff	„	0	0	$1\frac{1}{8}$
„ General Tariff	„	0	0	$1\frac{1}{2}$
Other preserved fruit	„	0	0	$1\frac{1}{2}$
All other confectionery		$13\frac{1}{3}$ % *ad valorem.*		
MONTSERRAT.				
Bread and biscuits, not fancy or in tins:				
Under the British Preferential Tariff	*Per barrel (a)*	0	1	4
„ General Tariff	„	0	1	8
Other biscuits:				
Under the British Preferential Tariff		$10\frac{2}{3}$ % *ad valorem.*		
„ General Tariff		$13\frac{1}{3}$ % *ad valorem.*		
Canned and bottled fruits:				
Under the British Preferential Tariff		$10\frac{2}{3}$ % *ad valorem.*		
„ General Tariff		$13\frac{1}{3}$ % *ad valorem.*		
All other confectionery		$13\frac{1}{3}$ % *ad valorem.*		
[*Note.*—It is provided under Ordinance No. 4 of 1897 that, in order to promote the manufacture of preserves, a *rebate* of the full duty paid on the sugar used in their manufacture is allowed on exportation of the preserves from the Presidency.]				
DOMINICA.				
Bread (pilot or navy), crackers, and soda biscuits:				
In barrels:				
Under the British Preferential Tariff	*Per barrel (a)*	0	2	$4\frac{4}{5}$
„ General Tariff	„ „	0	3	0
In boxes:				
Under the British Preferential Tariff	*Per box (b)*	0	0	$7\frac{1}{8}$
„ General Tariff	„ „	0	0	9
Sugar biscuits:				
Under the British Preferential Tariff	*Per lb.*	0	0	$0\frac{1}{8}$
„ General Tariff	„	0	0	$0\frac{1}{4}$
Fancy bread and biscuits and cakes:				
Under the British Preferential Tariff		16 % *ad valorem.*		
„ General Tariff		20 % *ad valorem.*		
Chocolate, preserves, and all other analogous sugar products, containing in a notable proportion sugar artificially incorporated therein	*Per lb.*	0	0	$0\frac{1}{4}$
Canned and bottled fruits:				
Under the British Preferential Tariff		10 % *ad valorem.*		
„ General Tariff		$12\frac{1}{2}$ % *ad valorem.*		
Jams and fruit jellies	*Per reputed lb.*	0	0	2
All other confectionery		$12\frac{1}{2}$ % *ad valorem.*		

(*a*) The barrel not exceeding 100 lbs. (*b*) The box not exceeding 20 lbs.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
TRINIDAD AND TOBAGO.				
Cassava, farine, and cassava bread		Free.		
Biscuits, bread and cakes:				
Pilot bread and crackers:				
Under the British Preferential Tariff	*Per* 60 *lbs.*	0	0	9½
„ General Tariff	„	0	1	0
Other kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	4
„ General Tariff	„	0	4	2
Canned and bottled fruits:				
Under the British Preferential Tariff	„	0	6	8
„ General Tariff	„	0	8	4
Jams, jellies and preserved fruits, including marmalade, candied or crystallised fruits or peel	*Per* 100 *lbs.*	0	8	4
Confectionery, including chocolate and other creams, and sweetmeats of all kinds	*Per reputed lb.*	0	0	1
BERMUDA.				
All kinds	10 % *ad valorem.*			
BRITISH HONDURAS.				
All kinds	12½ % *ad valorem.*			
BRITISH GUIANA.				
Biscuits, bread and cakes;				
Unsweetened;				
In barrels;				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	1	8 (*a*)
„ General Tariff	„	0	2	1 (*a*)
In tins:				
Under the British Preferential Tariff	„	0	2	6 (*a*)
„ General Tariff	„	0	3	1½ (*a*)
All other kinds;				
Under the British Preferential Tariff	„	1	0	10 (*a*)
„ General Tariff	„	1	6	0½ (*a*)
Confectionery, including jams and jellies	*Per lb.*	0	0	3 (*a*)
GIBRALTAR.				
All kinds	Free.			
MALTA.				
Bread, biscuits, oatcakes, and all other kinds of manufactured grain	*Per* 175 *lbs.*	0	6	0
Confectionery	Free.			
CYPRUS.				
Biscuits:				
In bulk	*Per oke* (2·8 lbs.)	0	0	1
In tins	*Per reputed lb.*	0	0	1
Jams and jellies	*Per doz. reputed lbs.*	0	0	6
All other confectionery	8 % *ad valorem.*			

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD &c.:—FRUIT, DRIED.(*a*)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Currants, raisins (Munakka), dates, and figs (Persian, dried)		5 % (*b*)
All other dried fruit		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Dates	*Per cwt.*	50 cents.
All other kinds		5½ % *ad valorem.*
MAURITIUS.		
All kinds		20 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Dates	*Per lb.*	0 0 1
Currants, raisins, and all other dried fruit, including peel, drained, or dried, and ginger preserved (not in liquid)	*Per lb.*	0 0 3
[For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to dried fruits, *see under* the Commonwealth "Introductory Notes" to this Volume.]		
TERRITORY OF PAPUA.		
Dates, figs, prunes, raisins, and other dried fruit	*Per lb.*	0 0 1
DOMINION OF NEW ZEALAND.		
Figs, dates, currants, raisins, and prunes		Free.
All other dried fruit	*Per lb.*	0 0 2
Drained peel:		
If the produce of some part of the British Dominions	*Per lb.*	0 0 3
Otherwise	"	0 0 3⅔
FIJI.		
Ginger	*Per lb.*	0 0 1
All other dried fruit		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.

(*a*) Exclusive of candied and preserved fruits, for which *see* under "Biscuits and Confectionery."

(*b*) For fixed tariff valuations on which duties are levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FRUIT, DRIED—*continued.* (*a*)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
UNION OF SOUTH AFRICA.			
Dates (under both the British Preferential and General Tariffs) *Per lb.*	0	0	0½
All other dried fruit:			
Under the British Preferential Tariff - - - *Per lb.*	0	0	2
" General Tariff - - - - "	0	0	2¼
RHODESIA.			
Dates:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - - *Per lb.* (Under both the British Preferential and General Tariffs.)	0	0	0½
Imported into the Congo Basin of Northern Rhodesia - *Per lb.*	0	0	0½ or if less 10 % *ad val.*
All other dried fruit:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions - - - The produce of non-reciprocating British Possessions - - - - - - *Per lb.*	0	0	2
Under the General Tariff - - - - "	0	0	2¼
Imported into the Congo Basin of Northern Rhodesia - "	0	0	2 or if less 10 % *ad val.*
NYASALAND PROTECTORATE.			
All kinds - - - - - - - -	10 % *ad valorem.*		
UGANDA PROTECTORATE.			
All kinds - - - - - -	10 % *ad valorem*		
EAST AFRICA PROTECTORATE.			
All kinds - - - - - - - -	10 % *ad valorem*		
SOMALILAND PROTECTORATE.			
All kinds			
If imported into Zeyla - - - - -	5 % *ad valorem.*		
" " other Protectorate ports - - -	7 % *ad valorem.*		
ST. HELENA.			
All kinds - - - - - - -	Free.		
NIGERIA.			
All kinds - - - - - - - -	Free.		
GOLD COAST.			
All kinds			
If imported into the West of the Volta - - -	10 % *ad valorem.*		
" " East of the Volta - - - -	4 % *ad valorem.*		
SIERRA LEONE.			
All kinds - - - - - - -	Free.		

(*a*) Exclusive of candied and preserved fruits, for which *see* under "Biscuits and Confectionery."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FRUIT, DRIED—*continued.* (*a*)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
GAMBIA.				
All kinds	5 % *ad valorem.*			
DOMINION OF CANADA.				
Prunes and dried plums, unpitted; also raisins and dried currants:				
Under the British Preferential Tariff	*Per lb.*	0	0	0·25
„ Intermediate Tariff	„	0	0	0·33
„ General Tariff	„	0	0	0·33
Dates and figs, dried:				
Under the British Preferential Tariff	*Per 100 lbs.*	0	1	7·73
„ Intermediate Tariff	„	0	2	3·13
„ General Tariff	„	0	2	3·13
Dried or evaporated bananas:				
Under the British Preferential Tariff		Free.		
„ General Tariff	*Per lb.*	0	0	0.25
Apples and other fruit, dried, desiccated, or evaporated:				
Under the British Preferential Tariff	17½ % *ad valorem.*			
„ General Tariff	25 % *ad valorem.*			
NEWFOUNDLAND.				
Apples, dried	*Per lb.*	0	0	1 (*b*)
All other dried fruit	„	0	0	1·48 (*b*)(*c*)
BAHAMAS.				
All kinds	20 % *ad valorem.*			
TURK'S AND CAICOS ISLANDS.				
All kinds	10 % *ad valorem.*			
JAMAICA.				
All kinds	10 % *ad valorem.*			
CAYMAN ISLANDS.				
All kinds	5 % *ad valorem.*			
ST. LUCIA.				
Currants, figs, prunes and raisins	*Per lb.*	0	0	1
All other dried fruit	15 % *ad valorem.*			
ST. VINCENT.				
All kinds	10 % *ad valorem.*			
BARBADOS.				
All kinds	10 % *ad valorem.*			
GRENADA.				
All kinds	10 % *ad valorem.*			

(*a*) Exclusive of candied and preserved fruits, for which, *see* under "Biscuits and Confectionery."

(*b*) With an additional charge of 10% on the amount of duty leviable at the rate given.

(*c*) The Governor-in-Council may remit the whole or any portion of the duties imposed upon currants and sultana raisins imported into Newfoundland direct from the country of production, when it shall appear to him that the duty on codfish, the produce of Newfoundland, has been reciprocally reduced in such country.

Under a Proclamation, dated 3rd October 1905, currants and sultana raisins, when imported from the Kingdom of Greece, are allowed free entry, provided a certificate is produced to the Customs Department to the effect that they are the product of the Kingdom of Greece.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—FRUIT, DRIED—*continued.*(*a*)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
VIRGIN ISLANDS.				
Currants, figs, and raisins	*Per lb.*	0	0	2
All other dried fruit:				
Not canned or bottled		Free.		
Canned or bottled	*Per lb.*	0	0	1
ST. CHRISTOPHER—NEVIS.				
Currants, raisins, figs, and prunes	*Per lb.*	0	0	2½
All other dried fruit	"	0	0	1½
ANTIGUA.				
Currants, citron, dates, figs, prunes, and raisins	*Per lb.*	0	0	2½
All other dried fruit	"	0	0	1½
MONTSERRAT.				
Currants, citrons, figs, prunes, and raisins	*Per lb.*	0	0	3
All other dried fruits	"	0	0	1½
DOMINICA.				
Currants and raisins	"	0	0	2
All other dried fruit	*Per reputed lb.*	0	0	2
TRINIDAD AND TOBAGO.				
Dried or preserved fruits, including currants, figs, prunes, and raisins	*Per lb.*	0	0	1
BERMUDA.				
All kinds	10 % *ad valorem.*			
BRITISH HONDURAS.				
All kinds	12½ % *ad valorem.*			
BRITISH GUIANA.				
Currants	*Per lb.*	0	0	0½ (*b*)
Nuts used in the opinion of the Comptroller of Customs as "fruit"	"	0	0	0¼ (*b*)
All other dried fruit:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	6	8 (*b*)
" General Tariff	"	0	8	4 (*b*)
GIBRALTAR.				
All kinds	Free.			
MALTA.				
All kinds	Free.			
CYPRUS.				
Fruit:				
In bottles, tins, or jars	*Per doz. reputed pints*	0	0	6
All other kinds	*Per oke* (2·8 lbs.)	0	0	0½

(*a*) Exclusive of candied and preserved fruits, for which, *see* under "Biscuits and Confectionery."

(*b*) With an additional charge of 5 % on the amount of duty leviable at the rate given

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—HOPS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		Free.
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		Free.
MAURITIUS.		
All kinds		12 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Hop aromas, extracts and flavours, whether simple or compounded in any manner with other materials used in any brewing process, or for additions to beer; also apperine, being a substitute for hops		Prohibited.
(Customs Tariff Guide.)		
All other kinds of hops	*Per lb.*	0 0 6
TERRITORY OF PAPUA.		
All kinds	*Per lb.*	0 0 1
DOMINION OF NEW ZEALAND.		
All kinds:		
If the produce of some part of the British Dominions	*Per lb.*	0 0 6
Otherwise	,,	0 0 9
FIJI.		
All kinds	*Per lb.*	0 0 3
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
All kinds:		
Under the British Preferential Tariff		Free.
,, General Tariff		3 % *ad valorem.*
RHODESIA.		
All kinds:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		Free.
The produce of non-reciprocating British Possessions		Free.
Under the General Tariff		3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		Free.
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds		10 % *ad valorem.*
SOMALILAND PROTECTORATE.		
All kinds:		
If imported into Zeyla		5 % *ad valorem.*
,, ,, other Protectorate ports		7 % *ad valorem.*
ST. HELENA.		
All kinds		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—HOPS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
	NIGERIA.	
All kinds		Free.
	GOLD COAST.	
All kinds:		
If imported into the West of the Volta		10 % *ad valorem.*
" " East of the Volta		4 % *ad valorem.*
	SIERRA LEONE.	
All kinds		Free.
	GAMBIA.	
All kinds		5 % *ad valorem.*
	DOMINION OF CANADA.	
All kinds:		
Under the British Preferential Tariff	*Per lb.*	0 0 1·97
" General Tariff	"	0 0 3·45
	NEWFOUNDLAND.	
All kinds		10 % *ad val.* (*a*)
	BAHAMAS.	
All kinds		20 % *ad valorem.*
	TURK'S AND CAICOS ISLANDS.	
All kinds		10 % *ad valorem.*
	JAMAICA.	
All kinds		10 % *ad valorem.*
	CAYMAN ISLANDS.	
All kinds		5 % *ad valorem.*
	ST. LUCIA.	
All kinds		15 % *ad valorem.*
	ST. VINCENT.	
All kinds		10 % *ad valorem.*
	BARBADOS.	
All kinds		10 % *ad valorem.*
	GRENADA.	
All kinds		10 % *ad valorem.*
	VIRGIN ISLANDS.	
All kinds		10 % *ad valorem.*
	ST. CHRISTOPHER—NEVIS.	
All kinds		11 % *ad valorem.*
	ANTIGUA.	
All kinds		13⅓ % *ad valorem.*
	MONTSERRAT.	
All kinds		13⅓ % *ad valorem.*
	DOMINICA.	
All kinds		12½ % *ad valorem.*
	TRINIDAD AND TOBAGO.	
All kinds		10 % *ad valorem.*
	BERMUDA.	
All kinds		10 % *ad valorem.*
	BRITISH HONDURAS.	
All kinds		12½ % *ad valorem.*
	BRITISH GUIANA.	
All kinds		15 % *ad val.* (*a*)
	GIBRALTAR.	
All kinds		Free.
	MALTA.	
All kinds		Free.
	CYPRUS.	
All kinds		8 % *ad valorem.*

(*a*) With an additional charge of 10% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BEER AND ALE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

All kinds	*Per liquid gall.*	3 *annas.*

ADEN.

All kinds	*Per gall.* (*a*)	1 *anna.*

STRAITS SETTLEMENTS (including LABUAN).

		Dollars.	cents.
All kinds	*Per gall.* (*a*)	0	24

[*Note.*—"Toddy" (the fermented juice of the cocoanut or other palm tree) may be imported free of duty, but by the "Toddy farmer" only.]

[The Straits Settlements Government states that, by an arrangement with the Phosphate Co., all liquors imported for consumption in Christmas Island pay the same duty as that leviable in the rest of the Colony.]

CEYLON.

		Rupees.	cents.
All kinds:			
In the wood	*Per gall.*	0	13
In the bottle	"	0	17

MAURITIUS.

All kinds:			
In the wood	*Per gall.*	0	43
In the bottle:			
Not to exceed $1\frac{19}{25}$ pints each	*Per dozen*	1	50
" $\frac{22}{25}$ pints "	"	0	75

SEYCHELLES.

All kinds:			
In the wood	*Per gall.*	0	45
In the bottle:			
Not to exceed $1\frac{19}{25}$ pints each	*Per dozen*	1	50
" $\frac{22}{25}$ pints "	"	0	75

HONG KONG.

		Dollars.	cents.
All kinds	*Per gall.* (*a*)	0	24

COMMONWEALTH OF AUSTRALIA.

		£	s.	d.
Essence of lager beer (Proclamation dated 9th February 1905)		Prohibited.		
All other kinds:				
Non-spirituous		20 % *ad valorem.*		
Spirituous:				
In the bottle	*Per gall.* (*a*)	0	1	6
In other vessels	"	0	1	0

[The allowance for loss of imported bottled beer is 1·75 per cent.]

Note.—It is stated in the Tariff that:

(1) "Non-spirituous" means free from spirit or containing not more than 2 % of proof spirit; and

(2) "Spirituous" means containing more than 2 % of proof spirit.

TERRITORY OF PAPUA.

All kinds:				
In the wood or in jars	*Per gall.*	0	0	6
In the bottle	*Per 6 quarts*	0	0	9

(*a*) If in the bottle, per 6 reputed quarts, per 12 reputed pints, or per 24 reputed half-pints.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—BEER AND ALE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
DOMINION OF NEW ZEALAND.				
All kinds - - - - - -	*Per gall.* (*a*)	0	2	0
FIJI.				
All kinds - - - - - -	*Per gall.* (*a*)	0	1	6
FALKLAND ISLANDS.				
All kinds - - - - - -	*Per gall.* (*a*)	0	0	6
UNION OF SOUTH AFRICA.				
All kinds :				
Of a strength exceeding 3 °/₀ of proof spirit :				
Under the British Preferential Tariff - -	*Per imp. gall.*	0	1	10½
„ General Tariff - - -	*Per imp. gall.*	0	2	0
Of a strength not exceeding 3 °/₀ of proof spirit :				
Under the British Preferential Tariff - - - -		22 °/₀ *ad valorem.*		
„ General Tariff - - - - -		25 °/₀ *ad valorem.*		
[*Note.*—Beer and ale may not be imported into the Province of the *Cape of Good Hope* unless obtained by the fermentation of a mash of malt with or without cereals, flavoured with hops. Only certain prescribed substances may be added before, during, or after the making of the beer (Cape Act No. 19 of 1908).]				
RHODESIA.				
All kinds :				
Of a strength exceeding 3 °/₀ of proof spirit (bottled) :				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :				
Under the British Preferential Tariff :				
The produce of the United Kingdom and reciprocating British Possessions -	*Per imp. gall.*	0	1	6
The produce of non-reciprocating British Possessions - - - -	„			
Under the General Tariff - - -	„	0	2	0
Imported into the Congo Basin of Northern Rhodesia	„	0	1	6
Of a strength exceeding 3 °/₀ of proof spirit (bulk, *i.e.* when in vessels of greater content than 1 Imperial quart) :				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :				
Under the British Preferential Tariff ;				
The produce of the United Kingdom and reciprocating British Possessions -	*Per imp. gall.*	0	1	3
The produce of non-reciprocating British Possessions - - - -				
Under the General Tariff - - -	„	0	2	0
Imported into the Congo Basin of Northern Rhodesia	„	0	1	3
Of a strength not exceeding 3 °/₀ of proof spirit :				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia ;				
Under the British Preferential Tariff :				
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 °/₀ *ad valorem.*			
The produce of non-reciprocating British Possessions -				
Under the General Tariff - - - - -	25 °/₀ *ad valorem.*			
Imported into the Congo Basin of Northern Rhodesia - -	9 °/₀ *ad valorem.*			

(*a*) If in the bottle, per 6 reputed quarts, per 12 reputed pints, or per 24 reputed half-pints.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BEER AND ALE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
NYASALAND PROTECTORATE. (*a*)	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE. (*a*)	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE. (*a*)	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE. (*a*)	
All kinds:	
If destined in transit for Harrar	2 % *ad valorem.*
Otherwise	7 % *ad valorem.*
[*Note.*—It is provided by Ordinance No. 3 of 1900, that alcoholic liquors may only be imported into the Ports of Zeyla, Berbera, and Bulhar, except with the express permission of the Consul-General.]	
ST. HELENA.	
All kinds:	
In the wood — *Per hogshead of* 54 *galls.*	0 19 0
In the bottle — *Per doz. qts.*	0 1 0
[A rebate of duty amounting to 90*l.* per annum is allowed to the garrison under the authority of the Secretary of State.]	
NIGERIA.	
All kinds:	
In the wood — *Per gall.*	0 0 4½
In the bottle — *Per doz. qts.*	0 0 9
GOLD COAST.	
All kinds:	
If imported into the West of the Volta — *Per gall.*	0 1 0
" " East of the Volta	4 % *ad valorem.*
SIERRA LEONE.	
Malt liquors by letter-post	Prohibited.
All kinds:	
In the wood — *Per gall.*	0 0 6
In the bottle — *Per doz. qts.*	0 1 0

(*a*) No person may import intoxicating liquors into the Protectorate without a licence, except for the purpose of consumption by the importer. Such liquors may only be imported for the use of the non-native population, and may not be sold to natives except for medicinal purposes.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BEER AND ALE—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
GAMBIA.				
All kinds	*Per imp. gall.*	0	1	0
DOMINION OF CANADA.				
Kops' ale and stout, manufactured by Kops' Breweries, Manchester, if containing not more than 2 °/₀ of proof spirits:				
Under the British Preferential Tariff (Appraisers' Bulletin No. 327, dated 19th August 1909.)	15 °/₀ *ad valorem.*			
All other kinds:				
In the cask or otherwise than in bottles:				
Under the British Preferential Tariff	*Per gall.*	0	1	2·80
„ General Tariff	„			
In the bottle:				
Under the British Preferential Tariff	*Per gall.*	0	1	8·72
„ General Tariff	„			
(Provided that 6 quart bottles or 12 pint bottles shall be held to contain one gallon.)				
[*Note*—Under Order in Council of 22nd June 1904, which came into force on 7th January 1905, no person is allowed to import malt liquors into the *Yukon Territory* without holding either a wholesale or retail licence, and by permission of the Commissioner.]				
NEWFOUNDLAND.				
All kinds:	*Per gall.*	0	3	3·47(*a*)
(When imported in bottles, six reputed quarts or twelve reputed pints shall be held to contain one gallon, and so for any larger or smaller bottle or flask that may be imported.)				
BAHAMAS.				
All kinds	*Per gall.*	0	1	6 (*a*)
TURK'S AND CAICOS ISLANDS.				
All kinds	*Per gall.*	0	0	4 (*b*)
JAMAICA.				
All kinds	*Per gall.*	0	0	9 (*c*)
CAYMAN ISLANDS.				
All kinds	*Per gall.*	0	0	4½ and 5 °/₀ *ad val.* in addition.
ST. LUCIA.				
All kinds	*Per gall.*	0	0	5
ST. VINCENT.				
All kinds:				
In the wood	*Per hhd. not exceeding 54 galls.*	0	16	6
In the bottle	*Per gall.*	0	0	6

(*a*) With an additional charge of 10 °/₀ on the amount of duty leviable.
(*b*) With an additional duty of 2*d*. per gallon to 31st December 1920.
(*c*) Malt liquors may be converted into vinegar in bond, under regulations laid down by the Collector-General, and shall then be subject to duty as "vinegar" (10 °/₀ *ad valorem*).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—BEER AND ALE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
BARBADOS.				
All kinds:				
In the wood	*Per cask of* 64 *galls.* (*a*)	0	18	9
In the bottle	*Per doz. reputed qts.*	0	1	3
GRENADA.				
All kinds	*Per gall.*	0	0	9
VIRGIN ISLANDS.				
All kinds:				
In the wood	*Per gall.*	0	0	6
In the bottle	*Per doz. reputed qts.*	0	1	8
ST. CHRISTOPHER—NEVIS.				
All kinds:				
In the wood	*Per gall.*	0	0	8
In the bottle	*Per doz. reputed qts.*	0	2	0
ANTIGUA.				
All kinds:				
In the wood	*Per gall.*	0	0	8
In the bottle	*Per doz. reputed qts.*	0	2	0
MONTSERRAT.				
All kinds:				
In the wood	*Per gall.*	0	0	9
In the bottle	*Per doz. reputed qts.*	0	2	3
DOMINICA.				
All kinds:				
In the wood	*Per gall.*	0	0	9
In the bottle	*Per doz. reputed qts.*	0	2	0
TRINIDAD AND TOBAGO.				
All kinds of beer, the worts of which were of an original gravity of 1050 degrees, and so in proportion for every difference in quantity or gravity:				
In wood	*Per gall.*	0	0	7
In bottle	*Per doz. reputed pints*	0	0	7

[*Note.*—All malt liquor containing more than 20 % of proof spirit as verified by Sykes' hydrometer, or as certified by the Government analyst, shall be deemed "spirit."

Every package of malt liquor imported into the Colony shall have the original gravity of the worts thereof distinctly and indelibly marked on the outside of such package. All malt liquor imported into the Colony and not so marked shall be liable to forfeiture. (Act No. 10 of 1913.)]

BERMUDA.				
All kinds:				
In the wood	*Per hogshead*	1	0	0
In the bottle	*Per doz. reputed qts.*	0	1	0
BRITISH HONDURAS.				
All kinds:				
In the wood	*Per gall.*	0	1	0·33
In the bottle	*Per 6 reputed qts.*	0	1	0·33

(*a*) The gallon in use in Barbados is the "old wine gallon," equal to about $\frac{5}{6}$ths of the imperial gallon.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—BEER AND ALE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
BRITISH GUIANA.				
All kinds:				
In bulk	*Per gall.*	0	0	10 (*b*)
In the bottle (*a*)	„	0	0	11 (*b*)
[Bottles not measured on importation shall be taken to contain as follows:				
Imperial quarts = $\frac{1}{4}$th of a gallon.				
„ pints = $\frac{1}{8}$th of a gallon.				
Reputed quarts = $\frac{1}{6}$th of a gallon.				
Reputed pints = $\frac{1}{12}$th of a gallon.				
Bottles measured singly on importation to be measured up to ·001 of a gallon.]				
[*Note.*—Beer and ale containing more than 20 °/₀ of proof spirit as verified by Sykes' hydrometer or as certified by the Government Analyst will be deemed "spirits."]				
GIBRALTAR.				
All kinds	*Per gall.*	0	0	0½
MALTA.				
All kinds:				
Containing not more than 1 °/₀ of proof spirit	*Per gall.*	0	0	1
Containing more than 1 °/₀ of proof spirit	„	0	0	4½
[*Note.*—It is stated in the Customs Tariff that the duty will be levied on every hogshead (54 gallons), English barrel (36 gallons), kilderkin (18 gallons), or firkin (9 gallons), as if they contained 48, 32, 16, and 8 gallons respectively, unless the importer prefers to have the actual quantity of beer gauged, in which case the beer shall be gauged and duty charged on the actual quantity imported, and an allowance of 5 °/₀ made for waste liquid.]				
CYPRUS.				
All kinds:				
In the wood	*Per gall.*	0	0	2
In the bottle	*Per doz. reputed qts.*	0	0	6

(*a*) Subject to a maximum allowance of 5 °/₀ for breakage.
(*b*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—VINEGAR.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BRITISH INDIA.	
Vinegar, in casks	$2\frac{1}{2}$ % *ad valorem.*
Vinegar, not in casks :	
Persian and Indian	5 % *ad valorem.*
Other kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Vinegar, in casks	$2\frac{3}{4}$ % *ad valorem.*
„ not in casks	$5\frac{1}{2}$ % *ad valorem.*
MAURITIUS.	
Vinegar, not exceeding 8 degrees according to Selleron's acidimetre *Per gall.*	Rs. 0 $7\frac{8}{11}$ cts.
[With an additional duty of $\frac{9}{11}$ cts. per gallon for every degree above 8° according to Selleron's acidimetre.]	
SEYCHELLES.	
All kinds	$12\frac{1}{2}$ % *ad. valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Acetic acid, extract or essence of vinegar, and vinegar :—	
Vinegar, standard (as prescribed by Departmental By-laws), the product of malt, grain, or fruit-juice by alcoholic and acetic fermentation, containing not more than 6 % of absolute acetic acid *Per gall.*	0 0 6
Vinegar, not the product of malt, grain, or fruit-juice „	0 2 0
TERRITORY OF PAPUA.	
All kinds *Per gall.*	0 0 6
DOMINION OF NEW ZEALAND.	
Vinegar, not exceeding 6·5 % of acidity, calculated as acetic acid :	
If the produce of some part of the British Dominions *Per gall.*	0 0 6
Otherwise „	0 0 $7\frac{1}{2}$
Raspberry vinegar, sweetened :	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
FIJI.	
All kinds *Per gall.*	0 0 6
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Vinegar, not exceeding the strength of proof :	
(*a*) In bottles or vessels of a capacity of not more than one Imperial quart :	
Under the British Preferential Tariff *Per imp. gall.*	0 1 0
„ General Tariff „	0 1 1
(*b*) In larger vessels, or in bulk :	
Under the British Preferential Tariff *Per imp. gall.*	0 0 6
„ General Tariff „	0 0 7
[*Note.*—"Proof" will be held to be equal to 6 per cent. of absolute acid and shall be determined in the manner prescribed by the Customs.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—VINEGAR—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
UNION OF SOUTH AFRICA—*cont.*				
Acetic and pyroligneous acids and extracts, essences of vinegar, of any strength not exceeding the strength of proof.				
(1) In bottles or other vessels of a capacity of not more than 1 Imperial quart:				
Under the British Preferential Tariff - -	*Per imp. gall.*	0	1	6
„ General Tariff - - -	„	0	1	7
(2) In larger vessels:				
Under the British Preferential Tariff - -	*Per imp. gall.*	0	1	0
„ General Tariff - - -	„	0	1	1
And in addition in either case for each degree of strength in excess of the strength of proof:				
Under the British Preferential Tariff - -	*Per degree*	0	0	4
„ General Tariff - - - -	„	0	0	5

[*Note.*—"Proof" will be held to be equal to 6 per cent. of absolute acid and shall be determined in the manner prescribed by the Customs Authorities.

Under the "Wine, Spirits and Vinegar Act, 1913" (No. 15 of 1913) no person may *manufacture* or *sell* vinegar of any description to which has been added any preparation of lead, copper, sulphuric acid, or other mineral acid or any other ingredient injurious to health or any preservative of any nature whatever, nor any vinegar which does not contain 4 % of acetic acid.

No person shall, under the name of "spirit vinegar" or "distilled vinegar" *sell* any spirit vinegar or distilled vinegar to which has been added any colouring matter and which is not entirely free from all colour other than that imparted to it by the actual process of distillation.

No person shall *sell* vinegar of any description unless.

(*a*) the cask, keg, bottle or other receptacle in which it is contained be legibly labelled or otherwise durably marked with the word "wine," "malt" or "sugar," or "distilled" or other term that describes the primary source of the vinegar; and

(*b*) such descriptive terms always appear in conjunction with and immediately precede the word "vinegar" and be in letters of the same size and type as those of the word "vinegar," wherever that word occurs on the label; and

(*c*) the word "vinegar" being used, it is so preceded by a descriptive term.

The Act defines the meanings assigned to the different varieties of vinegar.]

RHODESIA.

Vinegar, extracts or essences of vinegar, acetic and pyroligneous acids of any strength not exceeding the strength of proof:				
(1) In bottles or other vessels of the capacity of not more than 1 Imperial quart:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions -	*Per imp. gall.*	0	1	0
The produce of non-reciprocating British Possessions - -	„	0	1	0
Under the General Tariff - -	„	0	1	1
Imported into the Congo Basin of Northern Rhodesia - - - - - -	„	0	1	0 or if less 10 % *ad val.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—VINEGAR—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
RHODESIA—*cont.*		
Vinegar, &c.—*cont.*		
(2) In larger vessels or in bulk :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions -	*Per imp. gall.*	0 0 6
The produce of non-reciprocating British Possessions - - - -	,,	0 0 6
Under the General Tariff - - -	,,	0 0 7
Imported into the Congo Basin of Northern Rhodesia - - - - - -	,,	0 0 6 or if less 10 % *ad val.*
And in addition, in either case, for each degree of strength in excess of the strength of proof :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - -	*Per degree*	0 0 3 (*a*)
The produce of non-reciprocating British Possessions - - - - -	,,	0 0 3 (*a*)
Under the General Tariff - - -	,,	0 0 4
Imported into the Congo Basin of Northern Rhodesia - -		No higher than 10 % *ad val.*

[*Note.*—Proof will be held to be equal to 6 % of absolute acid, and shall be determined in the manner prescribed by the Customs.]

NYASALAND PROTECTORATE.	
All kinds - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % *ad valorem.*
,, ,, other Protectorate ports - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - -	Free.
NIGERIA.	
All kinds - - - - - - -	Free.
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - -	10 % *ad valorem.*
,, ,, East of the Volta - - -	4 % *ad valorem.*
SIERRA LEONE.	
All kinds - - - - - - -	Free.
GAMBIA.	
All kinds - - - - - - -	5 % *ad valorem.*

(*a*) The maximum rate under the "Rhodes Clause" on British Acetic Acid and Vinegar Essence is 3*s. per gallon.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—VINEGAR—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
DOMINION OF CANADA.				
Vinegar and acetic acid (of any strength not exceeding the strength of proof):				
Under the British Preferential Tariff	*Per gall.*	0	0	4·93
„ Intermediate Tariff	„	0	0	6·17
„ General Tariff	„	0	0	7·40
And in addition thereto, for each degree of strength in excess of the strength of proof:				
Under the British Preferential Tariff	*Per degree*	0	0	0.74
„ Intermediate Tariff	„	0	0	0·86
„ General Tariff	„	0	0	0·99

[*Note.*—The strength of proof shall be held to be equal to 6 °/₀ of absolute acid, and shall be determined in the manner prescribed by the Governor-in-Council.

The standards of quality and limits of variability for vinegar and similar articles are established by an Order in Council, dated 19th December 1913, made under the Adulteration Act of 1906.

"Vinegar" shall contain not less than 3½ per cent., and not more than 10½ per cent. of acetic acid.]

NEWFOUNDLAND.		
Vinegar, in the cask (including the duty on package)	*Per gall.*	0 0 7·40(*a*)
Vinegar in the bottle		30 °/₀ *ad val.* (*a*)
BAHAMAS.		
All kinds		20 °/₀ *ad valorem.*
TURK'S AND CAICOS ISLANDS.		
All kinds		10 °/₀ *ad valorem.*
JAMAICA.		
All kinds		10 °/₀ *ad valorem.*
CAYMAN ISLANDS.		
All kinds		5 °/ *ad valorem.*
ST. LUCIA.		
All kinds	*Per gall.*	0 0 5
ST. VINCENT.		
All kinds		10 °/₀ *ad valorem.*
BARBADOS.		
All kinds		10 °/₀ *ad valorem.*
GRENADA.		
All kinds		10 °/₀ *ad valorem.*
VIRGIN ISLANDS.		
All kinds	*Per gall.*	0 0 3
ST. CHRISTOPHER—NEVIS.		
All kinds	„	0 0 4
ANTIGUA.		
All kinds	„	0 0 4
MONTSERRAT.		
All kinds	„	0 0 4½
DOMINICA.		
All kinds	„	0 0 3

(*a*) With an additional charge of 10 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—VINEGAR—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
TRINIDAD AND TOBAGO.				
Vinegar :				
Containing not more than 6 °/₀ of acetic acid	*Per gall.*	0	0	6
„ more than 6 °/₀ „ „	„	0	2	6
BERMUDA.				
All kinds	10 °/₀ *ad valorem.*			
BRITISH HONDURAS.				
All kinds	12½ °/₀ *ad valorem.*			
BRITISH GUIANA.				
Acetic acid :				
Containing 66 °/₀ and upwards of the real acid	*Per lb.*	0	0	6(*a*)
„ less than 66 °/₀ and more than 10 °/₀ of the real acid	*Per gall.*	0	2	6(*a*)
Vinegar and substitutes for vinegar, containing less than 10 °/₀ of the real acid	*Per gall.*	0	0	5(*a*)
GIBRALTAR.				
All kinds	Free.			
MALTA.				
All kinds	*Per barrel of* 9½ *galls.*	0	2	0
CYPRUS.				
All kinds	8 °/₀ *ad valorem.*			

(*a*) With an additional charge of 5 / on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	Rupees.	annas.
BRITISH INDIA.		
Liqueurs and sweetened spirits, cordials, bitters and perfumed spirits *Per liquid gall.*	13	0
[Importers may have the option, subject to the discretion of the Collector of Customs, of having sweetened spirits, cordials, and bitters tested for strength at the time of import, and the duty calculated on it with reference to the amount of its actual spirit contents —subject to the condition that when the amount of duty as arrived at is lower than that calculated at 5 °/₀ *ad valorem*, the duties will be charged at the latter rate in accordance with section 21 of the Sea Customs Act. Assessment on the basis of the spirit strength will ordinarily be allowed if the words "to be tested" follow the particulars of the goods on the bill of entry.]		
Spirits used in drugs, medicines, or chemicals - *Per proof gall.*	7	13
Spirit, which has been rendered effectually and permanently unfit for human consumption - - - - - - -	5 °/₀ *ad valorem*	
All other spirits - - - - - *Per proof gall.*	Rs. 9	6 ans.
[*Note.*—Spirit imported by sea into any port of British India from any other port of British India is liable to duty by sec. 20 (*b*) of Act No. 8 of 1878, but it is provided by sec. 7 of Act No. 8 of 1894 that if imported from any British Indian port and protected by a certificate of an Officer empowered in that behalf by the Government, it is only chargeable with the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have already been paid.]		
ADEN.		
Perfumed spirits (in wood or bottle) - - *Per imp. gall.*(*a*)	Rupees	7
Liqueurs - - - - - - ,,	,,	5
Spirit, when used in drugs, medicines, or chemicals, in a proportion less than 20 °/₀ of spirit of the strength of London proof - -	5 °/₀ *ad valorem.*	
Spirit when so used in a proportion of 20 °/₀ and upwards *Per imp. gall.*(*a*)	Rupees	5
All other spirits - - - - - - ,,	,,	5
[The duty is to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.]		
STRAITS SETTLEMENTS (including LABUAN).		
Intoxicating liquors (including spirits, liqueurs, and all other liquors fit or intended, or which can by any means be converted for use as a beverage containing more than 2 °/₀ of pure alcohol by weight, but does not include methylated spirits and toddy):		
Containing not less than 85 °/₀ of proof spirit *Per proof gall.*(*a*)	Dols.	cts.
,, less than 85 °/₀ but not less than 70 °/₀ *Per gall.*(*a*)	3	00
,, ,, 70 °/₀ ,, ,, 40 °/₀ ,,	2	40
,, ,, 40 °/₀ .. - - ,,	1	50
	1	00
[*Note.*—The Straits Settlements Government states that, by an arrangement with the Phosphate Co., all liquors imported for consumption in Christmas Island pay the same duty as that leviable in the rest of the Colony.]		

(*a*) When in the bottle, per 6 reputed quart bottles or per 12 reputed pint bottles.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

CEYLON.

Spirit, unfit for human consumption		Prohibited.
Perfumed spirits	*Per gall.*	Rs. 7 00 cts.
Unsweetened spirits:		
Arrack	*Per proof gall.*	„ 1 07 „ (*a*)
Brandy, Geneva, gin, rum, and whisky	„	„ 7 00 „ (*b*)
All other unsweetened spirits	„	„ 8 00 „ (*b*)
Sweetened or mixed, so that the degree of strength cannot be ascertainable by Sykes' hydrometer, viz.:		
Liqueurs and cordials	*Per gall.*	„ 7 00 „
All other sweetened spirits	„	„ 8 00 „

MAURITIUS.

Spirits, plain or compounded	*Per proof gall.* (*c*)	Rs. 7 59 cts.

And a further proportional duty for any greater strength.

[*Note.*—Licensed vinegar manufacturers may, under the provisions of Ord. No. 39 of 1898, obtain free of duty from the Central Rum Warehouse any rum they require for the purpose of manufacturing vinegar in Mauritius.]

SEYCHELLES.

Perfumed spirit	*Per gall.*	Rs. 6 82 cts.
Methylated spirit	„ „	Rs. 1 14 cts.
All other kinds	*Per proof gall.* (*c*)	Rs. 6 82 cts.

HONG KONG.

		Dols.	cts.
Brandy and liqueurs(*e*)	*Per imp. gall.*(*d*)	4	20
Whisky and gin(*e*)	„	3	00
Rum, and other spirituous liquors(*e*)	„	1	50
Arrack and spirits of wine	„	3	00
Native spirits:(*e*) (*f*)			
Containing not more than 25 % of alcohol by weight:			
Native liquors known as Liu Pun and Sheung Ching	„	0	30
Containing not more than 35 % of alcohol by weight:			
Native liquor known as Sam Ching	„	0	40
Containing not more than 45 % of alcohol by weight:			
Native liquor known as Fa Tsau	„	0	50
Containing not more than 50 % of alcohol by weight:			
Native liquor known as Fan Tsau	„	0	70
(With the addition of 2 cents for every 1 % between 50 % and 55 % of alcohol by weight.)			
Above 55 % of alcohol by weight:			
All native liquors	„	1	0
(With the addition of 8 cents for every 1 % above 55 % of alcohol by weight.)			

[*Note.*—The following regulations regarding the standards for "brandy," "whisky" and "rum" are made by the Governor-in-

(*a*) When imported under warrant of the Governor.

(*b*) In no case is the duty to be less than at the rate of Rs. 6 per liquid gallon.

(*c*) No allowance for under proof.

(*d*) When in the bottle, per 6 reputed quart bottles or per 12 reputed pint bottles.

(*e*) On intoxicating liquors, other than arrack, spirits of wine, and native spirits above proof strength, an *additional* duty of 4 cents is leviable for every degree above proof in the case of brandy, 3 cents for every degree above proof in the case of whisky, and 2 cents for every degree above proof in the case of any other liquor.

(*f*) "Native spirits" are held to mean intoxicating liquors, such as are commonly distilled, made or prepared in any part of Asia, for consumption by other than Europeans. In the case of "Chinese spirits," 7½ catties are held to be the equivalent of the Imperial gallon.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFCATION AND TARIFF RATES OF DUTY.

HONG KONG—*cont.* £ s. d.

Council under the provisions of the Liquors Consolidation Ordinance No. 9 of 1911:—

"Brandy" shall be defined as a spirituous liquid distilled from the wine of grapes, and "cognac" as brandy made in the cognac region from grapes grown therein. Brandy shall contain the proportions of volatile acidity, aldehydes, furfurol, ethers, and higher alcohols, as are natural to brandy, and any brandy containing less than 60 grams of ethers calculated as ethyl acetate in 100 litres of the absolute alcohol contained in such brandy shall be deemed to be adulterated, unless satisfactory evidence is forthcoming by certificate from the place of origin of the brandy that such is genuine according to the definition given above. Any liquid sold as "brandy" shall possess the aroma and flavour natural to brandy.

"Whisky" shall be defined as a spirit obtained by distillation from the mash of cereal grains saccharified by the diastase of malt. Whisky shall contain the proportions of volatile acidity, aldehydes, furfurol, ethers, and higher alcohols, as are natural to whisky, and any whisky containing less than a total of 150 grams of such products in 100 litres of the absolute alcohol contained in such whisky shall be deemed to be adulterated, unless satisfactory evidence is forthcoming by certificate from the place of origin of the whisky that such is genuine according to the definition given above. Any liquid sold as "whisky" shall possess the aroma and flavour natural to whisky.

"Rum" shall be defined as a spirit distilled direct from sugar-cane products in sugar-cane growing countries. Jamaica rum is the liquor as above defined made in Jamaica from cane growing therein. Rum imported from countries not growing sugar-cane shall be described as "Imitation Rum," unless evidence is afforded of the production of such rum in a cane-growing country. Rum shall contain the proportions of volatile acidity, aldehydes, furfurol, ethers, and higher alcohols, as are natural to rum, and any rum containing less than 100 grams of ethers calculated as ethyl acetate in 100 litres of the absolute alcohol contained in such rum shall be deemed to be adulterated unless satisfactory evidence is forthcoming by certificate from the place of origin of the rum that such is genuine according to the definition given above. Any liquid sold as "rum" shall possess the aroma and flavour natural to rum.

The method employed for the determination of the higher alcohols in spirits shall be that known as the Allen-Marquardt.

Certificates of origin for brandy, whisky and rum must contain analytical particulars so that the liquor so certified may be duly recognised.]

COMMONWEALTH OF AUSTRALIA.

		£	s.	d.
Imitation brandy - - - - - -		Prohibited.		
[It is laid down under a Proclamation of 4th October 1911, that "imitation brandy" shall be deemed to include: (i) All spirits not being brandy distilled wholly from grape wine, which are described as eau-de-vie, cognac, or by any other name or description usually applied to brandy, and (ii) All spirits not being brandy, distilled wholly from grape wine, which are coloured and flavoured so as to resemble brandy or so as to be likely to pass for brandy.]				
Perfumed spirits - - - - - -	*Per gall.*	1	5	0
Spirits and spirituous(*a*) liquors, n.e.i.:				
When not exceeding the strength of proof, as ascertained by Sykes hydrometer - - -	*Per liquid gall.*	0	14	0
When exceeding the strength of proof -	*Per proof gall.*	0	14	0

(*a*) "Spirituous" means containing more than 2 °/₀ of proof spirit.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£	s.	d.
Spirituous(*a*) preparations, viz., essences, fruit ethers, aromas and flavours; essences, fluid extracts, sarsaparilla, tinctures, medicines, infusions, lime-juice and other fruit juices and fruit syrups containing:			
Not more than 25 % of proof spirit - - *Per gall.*	0	3	6
More than 25 % but not more than 50 % of proof spirit „	0	7	0
„ 50 % „ „ 75 % „ „	0	10	6
„ 75 % of proof spirit, but not over proof - „	0	14	0
[Over proof to be charged as "spirituous liquors."] *Per proof gall.*	0	14	0

"Spirits in cases of 2 galls. and under to be charged as 2 galls; over 2 galls. and not exceeding 3 galls. as 3 galls; over 3 galls. and not exceeding 4 galls. as 4 galls.; and so on, provided that small bottles or phials of liquor intended for samples or other special purposes only may be entered at actual measurement.

"Spirituous liquors are to be charged at "actual contents" where there is no evidence of repute (Supplement No. 31 to the Customs Tariff Guide.)

[*Note.*—It is provided under sec. 11 of the Spirit Act, No. 21 of 1906, that no imported spirits (other than gin, Geneva, Hollands, schnapps, or liqueurs), shall be delivered from the control of the Customs for human consumption unless the Collector of Customs for the State is satisfied that the spirits have been matured by storage in wood for a period of not less than two years

No spirit described as "brandy" shall be delivered for human consumption until the Collector of Customs is satisfied by the production of an official certificate given in the country of origin that the spirit is distilled wholly from grape wine.

An Order (No. 1450 of 1911) has been issued by the Commonwealth Government under the above-mentioned Spirit Act of 1906 notifying that a certificate is required from a Government Excise or Customs Officer in the country of export to the effect that such imported spirit (or in the case of a blend, the youngest spirit therein) has matured in wood for a period of not less than two years.

Failing the production of such certificate, storage in wood in Australia for the period necessary to ensure that all the spirit has been two years in wood will be insisted upon before delivery.

Under Order (No. 1476 of 1911) it is stated that in instances where a certificate is not obtainable from the Customs and Excise Authorities in *France* the mayoral or similar official certificate for consignments of brandy may, until further notice, be accepted as complying with the requirements of the Spirit Act of 1906.

It is stated in an Order (No. 1599 of 1912) that the necessary certificates will in future be issued by the French Customs Authorities in connection with brandy, rum and tafia. The mayoral certificate will be accepted in the case of brandy, but with regard to rum and tafia the above-mentioned Order No. 1450 of 1911 is applicable.]

An Order (No. 1609 of 1912) has also been issued stating that it has been decided by the *British* Board of Customs and Excise to issue certificates not only as at present in respect of spirits which have been stored in wood in bond for *not less* than two years, but also certificates in respect of spirits which have *not* been so stored for two years, stating the age of such spirits, or in the case of a blend, the age of the youngest spirits in the blend.

Special care will be observed in regard to the particular distinction in these certificates, so that delivery for home consumption may only be permitted in respect of the spirits specified in sec. 11 of the Spirit Act of 1906, matured in wood for a period of not less than two years.

(*a*) "Spirituous" means containing more than 2 % of proof spirit.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£	s.	d.
COMMONWEALTH OF AUSTRALIA—*cont.*			
Note.—cont.— A further Order (No. 1734 of 1914) states that in instances where spirits are exported from one country to another and subsequently shipped to Australia the time such spirits were stored in wood in the country whence first exported may be recognised—provided the necessary Government certificate from such country be produced (unless of course the 2 years' period be covered by any one certificate) and can be conclusively identified as applying to the spirit in question.]			
TERRITORY OF PAPUA.			
Spirits of the strength of proof, or of greater strength than proof, by Sykes' hydrometer - - - - *Per proof gall.* (*a*)	0	15	0
Spirits and spirituous compounds under proof, or of which the strength cannot be ascertained by Sykes' hydrometer - *Per gall.*	0	15	0
[Case spirits, reputed contents of 2, 3, 4, or more galls. are charged: 2 galls. and under, as 2 galls. Over 2 galls. and not exceeding 3. as 3 galls. Over 3 galls. and not exceeding 4, as 4 galls. And so on for any greater quantity contained in any one case.]			
DOMINION OF NEW ZEALAND. (*b*)			
Perfumed spirits - - - - - *Per liquid gall.*	1	10	0
Cordials, bitters, and liqueurs:			
When exceeding 33 % of proof spirit but not exceeding the strength of proof - - - *Per liquid gall.*	0	16	0
When exceeding the strength of proof - - *Per proof gall.*	0	16	0
Essences, flavouring, containing more than 33 % of proof spirit *Per liquid gall.*	0	16	0
Medicinal preparations (except medicated wines or wines mixed with food which are rated as "wines"):			
Containing 50 % of proof spirit or less:			
If the produce of some part of the British Dominions -	20 % *ad valorem.*		
Otherwise - - - - - -	30 % *ad valorem.*		
Containing more than 50 % of proof spirit - - *Per lb.*	0	1	0
Other spirits and spirituous mixtures:			
The strength of which can be ascertained by Sykes' hydrometer or other instrument - - - *Per proof gall.*	0	16	0
Sweetened:			
Not exceeding the strength of proof - *Per liquid gall.*	0	16	0
Exceeding the strength of proof - - *Per proof gall.*	0	16	0
Containing more than 33 % of proof spirit, in combination with other ingredients and although thereby coming under any other designation excepting medicinal preparations otherwise enumerated - - - - *Per liquid gall.*	0	16	0
[*Note.*—No allowance beyond 16·5 under proof shall be made for spirits of a less strength than 16·5 under proof. Case spirits:—Reputed contents of 2, 3, 4 or more gallons are charged— 2 gallons and under as 2 gallons; Over 2 gallons and not exceeding 3 gallons as 3 gallons; " 3 " " " 4 " and so on for any greater quantity contained in any one case.]			

(*a*) No allowance for under proof.

(*b*) Spirits (other than perfumed or medicinal spirits) may not be imported unless in vessels of 40 tons burden, and in casks or other vessels containing not less than 14 gallons, or in glass or stone bottles properly packed in cases.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FIJI (*a*).

	£	s.	d.
Spirits of all kinds:			
The strength of which can be ascertained by Sykes' hydrometer:			
Over proof - - - - *Per proof gall.*	0	15	0
Under proof - - - *Per liquid gall.*	0	15	0
Other spirits and spirituous compounds, the strength of which cannot be ascertained by Sykes' hydrometer - *Per liquid gall.*	0	15	0

[Case spirits:—Reputed contents of 2, 3, 4 or more gallons are charged—
2 gallons and under as two gallons;
Over 2 gallons and not exceeding 3 gallons as 3 gallons;
" 3 " " 4 " 4 "
and so on for any greater quantity contained in any case.]

FALKLAND ISLANDS.

Perfumed spirits - - - - - -	Free.
All other spirits, not exceeding the strength of proof as ascertained by Sykes' hydrometer, and in proportion for any greater strength than proof - - - - *Per gall.* (*b*)	0 15 0 to the 23rd June 1915 (*c*).

UNION OF SOUTH AFRICA.

Perfumed spirits - - - - *Per imp. gall.*	1 2 6 and 10 % *ad valorem* in addition.
Liqueurs, cordials, and mixed spirits, exceeding 3 % of proof spirit, also medicinal and toilet preparations and essences (liquid), and syrups and tinctures containing over 3 % of proof spirit) *Per imp. gall.*	1 2 0 or 25 % *ad valorem* whichever is the greater.

[Such spirits if and when overproof shall be specially entered and strength overproof declared, and the duty on the mixture shall then be leviable at 21*s.* *per imp. proof gallon*, or 25 % *ad valorem*, whichever duty is the greater.]

Other cordials and essences of all kinds for food or flavouring:	
Under the British Preferential Tariff - - -	22 % *ad valorem.*
" General Tariff - - - - - -	25 % *ad valorem.*
All other spirits:	
Exceeding 3 % of proof spirit - - *Per proof gall.* (*d*)	1 1 0
Not exceeding 3 % of proof spirit:	
Under the British Preferential Tariff - - -	22 % *ad valorem.*
" General Tariff - - - - - -	25 % *ad valorem.*

[*Note.*—"Proof" where not otherwise defined means the strength of proof as ascertained by Sykes' Hydrometer, and "Proof Spirits" means spirits which at a temperature of 51° Fahrenheit weigh $\frac{12}{13}$ of an equal measure of distilled water.

The *manufacture* and *sale* of spirits in the Union of South Africa is regulated by the "Wine, Spirits, and Vinegar Act, 1913," (No. 15 of 1913).

Under this Act the sale of *brandy* or *whisky* is prohibited, unless the bottle or receptacle containing such spirit is labelled in large letters easily legible, showing whether such brandy is wine brandy

(*a*) Spirits (other than perfumed and medicinal spirits) may not be imported except in vessels of at least 20 tons (registered tonnage), and (i) in casks, &c., containing not less than 10 gallons, or (ii) in bottles (properly packed in cases) not exceeding the size of 3 pint bottles. Spirits not exceeding one pint in quantity, being samples and not packed with other goods, may be imported by post into Fiji (Regulation of 1913).

(*b*) When in the bottle, per 6 reputed quarts or per 12 reputed pints.

(*c*) The duty on spirits was temporarily increased from 12*s.* to 15*s.* per gallon for 2 years to the 23rd June 1915 by Ordinance No. 5 of 1913.

(*d*) No allowance is made for underproof in excess of 15 %.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.* £ s. d.

(cognac type) or grape brandy, or whether such whisky is whisky, malt whisky, or blended whisky.

No person may sell *mixed spirits* unless the bottle or receptacle containing the same be labelled in large legible letters setting forth the specific spirits which have been used for the mixture.

The manufacture or sale of *rum* which has been coloured otherwise than by caramel or from the wood of the cask in which the rum is stored, or of any rum which has been flavoured by means of capsicum or essential oils or rum essences, or otherwise than by means of sugar-cane leaves or pure fruit is prohibited—provided the flavouring substances permitted shall be placed in the still along with the mash or megass, and not added to the liquor after distillation.

No person may sell under the name of *gin* any compounded gin or any mixture of gin with compounded gin, nor may any gin or compounded gin be manufactured or sold which contains any preparation of zinc, alum, lead, or copper, or any sulphuric acid or other mineral acid, or any other ingredient injurious to health.

The Act defines the meanings to be assigned to the different varieties of spirits.]

RHODESIA.

	£	s.	d.
Perfumed spirits:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions - - - *Per imp. gall.*	1	0	0
The produce of non-reciprocating British Possessions *Per imp. gall.*	1	0	0
Under the General Tariff - - - - ,,	1	2	6
Imported into the Congo Basin of Northern Rhodesia ,,	1	0	0
Liqueurs, cordials, and mixed spirits, exceeding 3 % of proof spirit (including methylated spirits and medicinal and toilet preparations and essences (liquid), and syrups and tinctures containing over 3 % of proof spirit):			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions - - - *Per imp. gall.*	0	15	0
The produce of non-reciprocating British Possessions *Per imp. gall.*	0	15	0
Under the General Tariff - - - - - ,,	1	0	0
Imported into the Congo Basin of Northern Rhodesia ,,	0	15	0
Essences of all kinds for food or flavouring:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions - - - - -	20 % *ad valorem.*		
The produce of non-reciprocating British Possessions -	20 % *ad valorem.*		
Under the General Tariff - - - -	25 % *ad valorem.*		
Imported into the Congo Basin of Northern Rhodesia - - -	10 % *ad valorem.*		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*	£ s. d.
South African Spirits (under Excise Law):	
Imported into Southern Rhodesia - *Per proof gall.* (*a*)	0 12 0
„ The Zambesi Basin of Northern Rhodesia *Per proof gall.* (*a*)	0 6 0
Imported into the Congo Basin of Northern Rhodesia *Per proof gall* (*a*)	0 15 0
All other spirits, exceeding 3 °/₀ of proof spirit, as ascertained by Sykes' hydrometer:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - *Per proof gall.* (*a*)	0 15 0
The produce of non-reciprocating British Possessions *Per proof gall.* (*a*)	0 15 0
Under the General Tariff - - *Per imp. gall.*	0 19 0
Imported into the Congo Basin of Northern Rhodesia *Per proof gall.* (*a*)	0 15 0
All other cordials, and spirituous beverages not exceeding 3°/₀ of proof spirit:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 °/₀ *ad valorem.*
The produce of non-reciprocating British Possessions -	9 °/₀ *ad valorem.*
Under the General Tariff - - - - - - -	25 °/₀ *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 °/₀ *ad valorem.*
NYASALAND PROTECTORATE. (*b*)	
Distilled liquors - - - *Per proof gall.* (*c*)	0 15 0
And so in proportion for any greater or less degree of strength, or any greater or less quantity.	
UGANDA PROTECTORATE. (*b*)	
Distilled liquors (other than drugs or medicines imported for *bonâ fide* medical purposes):	
Per gall. at 50 degrees of the Gay Lussac alcoholometer at a temperature of 15 degrees C. - - - -	5 Rupees.
[The duty is augmented or diminished proportionately for each degree above or below 50 degrees.]	

(*a*) No allowance is made for underproof in excess of 15 °/₀.

(*b*) No person may import intoxicating liquors into the Protectorate without a licence, except for the private use of the importer but not to be sold for profit or by way of trade. Such liquors may only be imported for the use of the non-native population, and may not be sold to natives, except for medicinal purposes by direction of a medical practitioner.

(*c*) Under certain Rules (Government Notice No. 109 of 1910), dated 27th July 1910, it is provided that the duty on whisky, brandy, rum, and gin, shall be calculated on the proof strength as shown by Sykes' hydrometer at as low a temperature as possible. When such spirits are mixed with colouring, sweetening, or other matter in solution, tending to conceal the actual strength, an addition of 5 °/₀ will be made to the apparent strength, as shown by the hydrometer, in lieu of the test for obscuration.

The strength of all liqueurs, perfumed and other spirits, so mixed or sweetened that they cannot be tested by Sykes' hydrometer shall be assumed to be proof strength, and duty will be charged on the proof gallon accordingly, provided that Imperial Customs certificates as to strength may be accepted.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
EAST AFRICA PROTECTORATE. (*a*)	
Distilled liquors (other than drugs or medicines imported for *bonâ fide* medical purposes):	
Per gall. at 50 degrees of the Gay Lussac alcoholometer at a temperature of 15 degrees C. - - - -	5 Rupees
[The duty is augmented or diminished proportionately for each degree above or below 50 degrees.]	
SOMALILAND PROTECTORATE. (*a*)	
All kinds:	
If imported into Zeyla:	
Not destined for Harrar - - - - *Per gall.*(*b*)	2 Rupees
Destined for Harrar - - - - - -	2 % *ad valorem.*
If imported into other Protectorate ports - - *Per gall.*(*b*)	2 Rupees.
[*Note.*—It is provided by Ordinance No. 3 of 1900 that alcoholic liquors may only be imported at the Ports of Zeyla, Berbera, and Bulhar, except with the express permission of the Consul-General.]	
ST. HELENA.	
All kinds (except spirits containing not less than 10 % of methyl, which are free) - - - - *Per liquid gall.* (*c*)	0 10 0
NIGERIA.	
Brandy, gin, rum, liqueurs; perfumed, medicated, and miscellaneous spirits or strong waters:	
Not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralles' hydrometer, not exceeding the strength of 50 % by such hydrometer:	
If imported into Northern Nigeria - *Per imp. gall.*(*d*)	0 5 0
" " Southern Nigeria - " " (*e*)	0 6 3
[Provided that the duty shall in no case be less than 4*s.* per imp. gall. in Northern Nigeria and 5*s.* in Southern Nigeria.]	
Sweetened, or mixed with any article so that the degree of strength cannot be ascertained by Tralles' hydrometer: *Per imp. gall.*	0 10 0
The duty is also applicable to any liquid compound or any other compound capable of being liquefied containing spirits.	
In the case of Southern Nigeria, the Tariff Ordinance states that the above item is subject to the provisions of section 29 (*a*) of the "Customs Ordinance," which provides for the imposition of the highest duty leviable in the case of compounded articles.]	

(*a*) No person may import intoxicating liquors into the Protectorate without a licence, except for the private use of the importer but not to be sold for profit or by way of trade. Such liquors may only be imported for the use of the non-native population, and may not be sold to natives, except for medicinal purposes by direction of a medical practitioner.

(*b*) At 50° of the Gay-Lussac Alcoholometer, at the temperature of 15° Centigrade. The duties are to be augmented or diminished proportionately for each degree above or below 50 degrees.

(*c*) Irrespective of strength.

(*d*) With an additional duty of 2½*d.* per imp. gall. for every degree or part of a degree *over* the strength of 50 % by Tralles' hydrometer, and a reduction of 1¼*d.* per imp. gall. for every degree *below* a strength of 50 % by such hydrometer.

(*e*) With an additional duty of 2½*d.* per imp. gall. for every degree or part of a degree *over* the strength of 50 % by Tralles' hydrometer, and a reduction of 1½*d.* per imp. gall. for every degree *below* a strength of 50 % by such hydrometer.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
NIGERIA—*cont.*			
Brandy, whisky, and gin other than that to which the Trade Spirits (Regulation of Receptacles) Ordinance applies, not exceeding the strength of 50 °/₀ by Tralles' hydrometer :			
If imported into Northern Nigeria - - *Per imp. gall.*	0	5	0
" " Southern Nigeria - - " "	0	6	3

[*Note.*—Under the Southern Nigeria Liquor (Prohibited Areas) Ordinance No. 19 of 1912 it is provided that no spirituous liquors may be imported into a prohibited area of Southern Nigeria except by non-natives, or by natives specially permitted to do so by the Governor for their private use, and then only by permit in prescribed form from the provincial Commissioner or other appointed person.

All spirituous liquors sold or possessed in contravention of the Ordinance are liable to seizure and forfeiture.

The Ordinance also contains the regulations to be observed regarding the condition of sale of spirituous liquors to non-natives, and of the importation of liquor by non-natives employing agents.

The term "spirituous liquors" is held to mean and include rum, brandy, gin, whisky, absinthe, liqueurs, and other distilled waters.

By the Southern Nigeria Ordinance No. 10 of 1906 it is provided that "trade spirits" (*i.e.*, spirits commonly known as "trade gin" and "trade rum") may only be *imported* under certain conditions in the following vessels or receptacles :

Bottles.

Demijohns (large, medium, and small).

Jars.

Tins.

Casks, puncheons, pipes, and barrels.

Under Ordinance No. 7 of 1909 it is further provided that "Trade Spirits" may not be *sold* in any vessel or receptacle, except as above stated.]

GOLD COAST.

If imported into the West of the Volta :

Brandy, gin, rum, liqueurs, and miscellaneous spirits or strong waters not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralles' alcoholometer of the strength of 50 degrees per centum of pure alcohol by such alcoholometer - *Per imp. gall.* (*a*)	0	6	3

[The duty shall in no case be less than 5*s.* 6*d.* per imp. gall.]

Spirits, sweetened or mixed so that the degree of strength cannot be ascertained by Tralles' alcoholometer :

Gin, alcoholic bitters, and liqueurs - - *Per imp. gall.*	0	6	3
Brandy, rum, and miscellaneous spirits or strong waters *Per imp. gall.*	0	15	0

(*a*) With an additional duty of 2½*d.* per imp. gall. for each degree or part of a degree *over* 50 °/₀ by Tralles' alcoholometer, and a reduction of 1*d.* per imp. gall. for each degree or part of a degree *below* a strength of 50 °/₀ by such alcoholometer.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GOLD COAST—*cont.*	£	s.	d.
If imported into the East of the Volta:			
On brandy, gin, rum, and miscellaneous spirits or strong waters not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralle's alcoholometer, not exceeding the strength of 50 degrees of pure alcohol as ascertained by such alcoholometer - - *Per imp. gall.*	0	3	7½
For every degree or part of a degree in excess of the strength of 50 degrees of pure alcohol as ascertained by such alcoholometer an additional duty per each imperial gallon or part thereof - - - - - - -	0	0	1
For every full degree of strength below 50 degrees of pure alcohol as ascertained by such alcoholometer, a reduction of duty on each imperial gallon or part thereof - -	0	0	1
On alcoholic bitters, gin, and liqueurs being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralle's alcoholometer - *Per imp. gall.*	0	3	7½
On brandy, rum, and miscellaneous spirits or strong waters being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralle's alcoholometer. *Per imp. gall.*	0	7	3

[*Note.*—In accordance with the provisions of the Ordinance No. 2 of 1909, no spirituous liquors may be imported into the *Northern Territories*, except under licence, and then only by non-natives who are conveying such liquors for their own use.]

SIERRA LEONE.			
Spirituous liquors by letter post - - - - -	Prohibited.		
Perfumed waters which are totally unfit for use as a potable spirit, and also *bonâ fide* drugs and medicines containing spirits when admitted as such by the Collector of Customs - - -	10 % *ad valorem.*		
Spirits, sweetened or mixed (other than *bonâ fide* drugs and medicines when admitted as such by the Collector of Customs) so that their degree of strength cannot be ascertained by Tralles' alcoholometer *Per imp. gall.*	0	6	3
Spirits and strong waters the strength of which can be ascertained by Tralles' alcoholometer:			
When of the strength of 50 % of pure alcohol by such alcoholometer - - - *Per imp. gall.*	0	6	3
And for every degree or part of a degree (Tralles') in excess of a strength of 50 % by such alcoholometer: An additional duty - - - *Per imp. gall.*	0	0	2½
And for every degree below a strength of 50 % by such alcoholometer: A reduction of duty - - - *Per imp. gall.*	0	0	1½
[Provided that the duty levied shall in no case be less than 5*s.* per imp. gallon.]			
All other spirits - - - - - *Per imp. gall.*	0	6	3

[*Note.*—By the Trade Spirits (Regulation of Receptacles) Ordinance No. 9 of 1912, it is provided that trade spirits (*i.e.*, spirits commonly known as "trade or common gin," and "trade or common rum") may only be imported and sold, under certain conditions, in the following vessels or receptacles:—Bottles, demijohns (large, medium, and small), jars, stone jugs, tins, casks, puncheons, pipes, and barrels.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
SIERRA LEONE—*cont.*			
By the Spirits (Prohibited Areas) Ordinance No. 27 of 1913, no spirits shall be imported into a prohibited area, except by non-natives who are conveying them personally and for their private use, or by natives specially permitted to do so by the Governor for their private use. Provided, however, that non-natives, and natives holding a special permit from the Governor, desiring to import spirits into a prohibited area for their private use, or non-natives desiring to import spirits for the purposes of sale, may do so on making a due declaration thereof and under a permit in prescribed form of the District Commissioner of the district in which they reside.]			
GAMBIA.			
Perfumed spirits - - - - - - -	5 °/₀ *ad valorem.*		
Spirits (except perfumes):			
Of or under standard strength - *Per imp. gall. or part thereof*	0	4	2
Of greater strength - - - *Per degree or part thereof*	0	0	1
[Provided that in the case of spirits other than brandy and whisky under standard strength an abatement shall be allowed at the rate of 1*d.* for every degree of strength below 50° down to a maximum of 30°, after which no further abatement shall be allowed.]			
All kinds of spirits sweetened so that the degree of strength cannot be ascertained by Tralles' alcoholometer *Per imp. gall. or part thereof*	0	4	2
[*Note.*—The amount of alcohol in spirits shall be ascertained by Tralles' alcoholometer and method of computation. Spirits of standard strength shall mean spirits so ascertained to contain 50° of alcohol (being the approximate equivalent of 12½ °/₀ under proof by Sykes' hydrometer).]			
DOMINION OF CANADA.			
Medicinal spirits and spirituous fruit essences:			
Under the British Preferential Tariff - - *Per imp. gall.*			
„ Intermediate Tariff - - - „	0	12	4(*a*)
„ General Tariff - - - „			
Perfumed spirits:—			
In bottles or flasks containing not more than 4 ozs. each:			
Under the British Preferential Tariff - - -			
„ Intermediate Tariff - - - - -	60 °/₀ *ad valorem.*		
„ General Tariff - - - - -			
In bottles, flasks, or other packages containing more than 4 ozs. each:			
Under the British Preferential Tariff - - *Per imp. gall.*			
„ Intermediate Tariff - - - „	0	12	4(*b*)
„ General Tariff - - - „			
All other spirits; cordials; liqueurs; mescal; pulque; rum shrub; schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages:			
Under the British Preferential Tariff - - *Per proof gall.*			
„ Intermediate Tariff - - „	0	12	4
„ General Tariff - - - „			
Provided as to goods of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of 15 °/₀ under proof. When goods are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof.			

(*a*) And 30 °/₀ *ad valorem* in addition. (*b*) And 40 °/₀ *ad valorem* in addition

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.* £ s. d.

Provided also that bottles and flasks and packages of gin, rum, whisky and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength), viz. :—

Bottles, flasks, and packages containing:

Not more than ¾ths of a gall. per doz. as ¾ths of a gall. per doz.

More than	but not more than	per doz. as	per doz.
¾ gall.	1 gall.	1 gall.	1 gall.
1 "	1½ "	1½ "	1½ "
1½ "	2 "	2 "	2 "
2 "	2⅘ "	2⅘ "	2⅘ "
2⅘ "	3 "	3 "	3 "
3 "	3⅕ "	3⅕ "	3⅕ "

Provided further that bottles or phials of liquors for special purposes, such as samples, not for sale to the trade, may be entered for duty according to actual measurement, under regulations by the Minister of Customs.

The strength of spirits may be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, at the discretion of the Controller of Customs.

[It is stated in Appraisers' Bulletin, No. 327, dated 19th August 1909, that "fractions of a degree in test may be disregarded for duty purposes."]

[*Note.*—Under an Order-in-Council of 22nd June 1904, which came into force on 7th January 1905, no person may import spirituous liquors into the *Yukon Territory*, except the holder of a wholesale or retail license, and by permission of the Commissioner. A fee of $2 per gallon is charged for spirituous liquors imported.]

NEWFOUNDLAND.

		£ s. d.
Rum	*Per proof gall.*(*a*) (*b*)	0 13 11·73(*c*)
Gin	" (*a*) (*b*)	0 14 9·60(*c*)
Whisky	" (*a*) (*b*)	0 16 10·27(*c*)
Brandy (including artificial brandy and imitations of brandy)	*Per proof gall.* (*a*)	0 18 6(*c*)
Spirits over 43 °/₀ over proof, and in proportion for any greater strength; absinthe and arrack or palm spirits	*Per imp. gall.*(*a*)	0 18 6(*c*)
Spirituous fruit essences		30 °/₀ *ad val.*(*c*)
Perfumed spirits; bay rum; and all toilet preparations containing spirit		50 °/₀ *ad val.*(*c*)
Medicinal preparations—		
Containing under 30 °/₀ of alcohol		30 °/₀ *ad val.*(*c*)
" over " "		50 °/₀ *ad val.*(*c*)

[*Note.*—All medicinal preparations usually imported with the name of the manufacturer are required to bear the true name of such manufacturer and of the place where they are prepared, and the word "alcoholic" or "non-alcoholic" permanently and legibly affixed to each parcel by stamp, label, or otherwise; and all medicinal preparations without such names and words so affixed may be forfeited.]

(*a*) When imported in bottles, 6 reputed quarts or 12 reputed pints to be taken as the equivalent of one gallon.

(*b*) No allowance for under proof. When of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof.

(*c*) With an additional charge of 10°/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£	s.	d.
NEWFOUNDLAND—*cont.*			
Cordials, liquors, mescal, pulque, rum-shrub, schiedam and other schnapps, tafia, angostura and similar alcoholic beverages, and all other spirits - - - *Per proof gall.*(*a*)(*b*)	0	14	9·60(*c*)
[*Note.*—The strength of spirits to be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, at the discretion of the Minister of Finance and Customs.]			
BAHAMAS.			
Alcohol - - - - - *Per proof gall.* (*d*)	0	5	0(*e*)
Brandy - - - - - ,, (*d*)	0	14	0(*e*)
Gin - - - - - ,, (*d*)	0	8	0(*e*)
Rum:			
In wood - - - - - - ,, (*d*)	0	5	6(*e*)
,, bottle - - - - ,, (*d*)	0	6	0(*e*)
Whisky:			
In the wood - - - *Per proof gall.* (*d*)	0	8	0(*e*)
In the bottle - - - - *Per doz. reputed qts.*	0	16	0(*e*)
Cordials and liqueurs containing not more than 40 °/₀ of spirits -	25 °/₀ *ad valorem.*		
All other spirits, including cordials and liqueurs containing more than 40 °/₀ of proof spirit - - - *Per imp. gall.*	0	6	0(*e*)
[*Note.*—The strength of spirits may be determined by hydrometer or the specific gravity bottle, as the Governor-in-Council directs, but in the case of the strength not being ascertainable by such means it may be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate.]			
TURK'S AND CAICOS ISLANDS.			
Bay rum - - - - - *Per imp. gall.*	0	2	0
Brandy - - - - - - ,, (*f*)	0	6	0
Gin - - - - - - - ,, (*f*)	0	5	6(*g*)
Cordials, liqueurs, and bitters, containing spirit and spirituous beverages - - - - *Per imp. gall.*(*f*)	0	5	6
Whisky - - - - - - ,,	0	6	0(*h*)
Rum - - - - - - ,, (*f*)	0	5	0(*i*)
All other spirits - - - - - ,, (*f*)	0	5	0
JAMAICA.			
Rum, foreign - - - - - - -	Prohibited.		
Bitters, cordials, liqueurs, and sweetened or mixed spirituous beverages - - - - - *Per imp. gall.*	0	16	0
Spirituous compounds containing 40 °/₀ of proof spirit *Per liquid gall.*	0	16	0
All other spirits, as ascertained by Sykes' hydrometer *Per proof gall.* (*j*)	0	16	0

(*a*) When imported in bottles, 6 reputed quarts or 12 reputed pints to be taken as the equivalent of one gallon.

(*b*) No allowance for under proof. When of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof.

(*c*) With an additional charge of 10°/₀ on the amount of duty leviable at the rate given.

(*d*) No allowance for under proof.

(*e*) An additional duty of 10 °/₀ of the amount of duty leviable is charged upon all alcohol, brandy, gin, rum and whisky and upon all cordials and liqueurs containing more than 40 °/₀ of proof spirit.

(*f*) Irrespective of strength.

(*g*) With an additional duty of 2*s.* per gallon to 31st December 1920.

(*h*) ,, ,, ,, 1*s.* 6*d.* ,, ,, ,, ,,

(*i*) ,, ,, ,, 1*s.* ,, ,, ,, ,,

(*j*) The duty is in no case to be less than 13*s.* 6*d.* per liquid gallon.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
CAYMAN ISLANDS.		
Bay rum	*Per imp. gall.*	0 1 6 and in addition 5 °/₀ *ad val.*
Rum, gin, brandy, or other distilled spirituous liquors	*Per imp. gall.*	0 6 0 and in addition 5 °/₀ *ad val.*
ST. LUCIA.		
Alcohol (pure) admitted by the Treasurer exclusively for medical or other scientific investigations		Free.
Bay rum	*Per liq. gall.*	0 1 3
Medicinal spirits		20 °/₀ *ad valorem.*
Cordials and liqueurs		25 °/₀ *ad valorem.*
Sweetened	*Per liq. gall.*	0 7 3
Brandy	*Per proof gall.*	0 10 6
Gin	" "	0 9 0
Rum	" "	0 9 6
Whisky	" "	0 10 6
Other kinds	" "	0 9 6
ST. VINCENT.		
Perfumed spirits, including bay rum or bay water		10 °/₀ *ad valorem.*
Brandy and whisky:		
In wood	*Per proof gall.*	0 8 0
" bottles, &c.:		
Not above proof	*Per doz. reputed qts.*	0 16 0
Above proof	*Per proof gall.*	0 8 0
[Provided that the duty payable per dozen reputed quarts shall not be less than 16*s.*]		
Rum	*Per proof gall.*	0 6 0
Gin and other spirits:		
Not above proof	*Per gall.*(*b*)	0 7 0
Above proof	*Per proof gall.*	0 7 0
Liqueurs and cordials	*Per imp. gall.*	0 8 0
Bitters and falernum	*Per imp. gall.*	0 4 3
BARBADOS.		
Perfumed spirits, including rum for use as perfumery only		10 °/₀ *ad valorem.*
Other rum, and gin	*Per proof gall.* (*a*) (*c*)	0 5 0
Other spirits, and cordials	*Per old wine gall.* (*b*) (*c*)	0 10 0
[*Note.*—Chemists, druggists, and medical practitioners dispensing their own prescriptions shall be allowed to import a limited quantity of spirits of any degree of strength to be used by them exclusively in their trade in the preparation of medicines, at the same duty per gallon as is payable on a proof gallon of rum distilled in the Island (viz., 3*s.* per gallon(*c*)), such spirits to be kept in no other places than their business premises, and to be accounted for to the satisfaction of the Comptroller. The quantities so to be imported shall be fixed by the Governor in Executive Council, who shall either restrict or extend such quantities so to be imported whenever it shall seem necessary to him to do so (section 175 of the Trade Act, No. 15, of 1910).]		
GRENADA.		
Brandy	*Per proof gall.*	0 10 6
Gin	" "	0 8 0
Rum	" "	0 6 0
Whisky	" "	0 10 6
Bitters, cordials, liqueurs, and all other spirits	*Per liq. gall.*	0 10 0

(*a*) No allowance for under proof. (*b*) Irrespective of strength.
(*c*) The gallon in use in Barbados is the "old wine gallon," equal to about ⅔ths of the imperial gallon.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
VIRGIN ISLANDS.(*b*)				
Perfumed spirits	10 % *ad valorem.*			
Sweetened spirits, liqueurs, and cordials	*Per imp. gall.*	0	2	6
Bitters	*Per dozen reputed pints*	0	2	0
Brandy, gin, and rum	*Per proof gall.*(*a*)	0	2	0
Whisky and all other spirits	*Per proof gall.* (*a*)	0	3	0
ST. CHRISTOPHER—NEVIS.(*b*).				
Perfumed spirits	25 % *ad valorem.*			
Sweetened spirits, cordials, and liqueurs	*Per imp. gall.*	0	6	0
Bitters	*Per dozen reputed pints*	0	2	8
Brandy	*Per proof gall.*(*a*)	0	8	0
Gin (not sweetened)	,,	0	5	0
Rum ,,	,,	0	4	4
Whisky	,,	0	6	6
All other spirits	,,	0	6	0
ANTIGUA.(*b*)				
Perfumed spirits	25 % *ad valorem.*			
Sweetened spirits, cordials, and liqueurs	*Per imp. gall.*	0	10	0
Bitters	*Per dozen reputed pints*	0	3	0
Gin :—				
In wood	*Per proof gall.*	0	5	0
,, bottle	,, (*a*)	0	5	0
Rum	,,	0	5	0
Brandy and whisky :—				
In wood	,,	0	10	0
,, bottle	,, (*a*)	0	10	0
All other spirits	,,	0	10	0
MONTSERRAT.(*b*)				
Perfumed spirits	30 % *ad valorem.*			
Sweetened spirits, cordials, and liqueurs	*Per imp. gall.*	0	7	6
Bitters	*Per dozen reputed pints*	0	3	0
Rum	*Per proof gall.*(*a*)	0	4	10½
Whisky	,, (*a*)	0	6	9
Brandy	,, (*a*)	0	7	6
All other spirits	,, (*a*)	0	6	3
DOMINICA.(*b*)				
Perfumed spirits	20 % *ad valorem.*			
Sweetened spirits, cordials and liqueurs	*Per imp. gall.*	0	5	0
Bitters	*Per dozen reputed pints*	0	2	6
Whisky	*Per proof gall.*(*a*)	0	4	6
Brandy	,, (*a*)	0	5	0
All other spirits	,, (*a*)	0	4	2
TRINIDAD AND TOBAGO.				
Perfumed spirits :				
Bay rum	*Per proof gall.*	0	10	6
All other perfumed spirits	*Per imp. gall.*	0	15	0
Medicinal spirits admitted as such by the Collector of Customs	*Per. imp. gall.*	0	5	0
Cordials and liqueurs of all kinds, including bitters and flavouring extracts containing spirits	*Per imp. gall.*	0	14	6
Rum, the produce of, and imported direct from the British West Indies or British Guiana	*Per proof gall.*(*a*)	0	9	0

(*a*) No allowance for under proof.

(*b*) The manufactures of any of the Leeward Islands (*except Rum*) are admitted free of duty on importation into any other of the Leeward Islands.

As regards rum, should the amount of excise duty already paid in any of the Leeward Islands be less than the amount which would be payable in the island into which the rum is imported, the difference between such amounts is charged. The full amount of import duty is required to be paid on all rum imported into Dominica.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
TRINIDAD AND TOBAGO—*cont.*			
Brandy, gin, rum, and whisky - - „ „ (*a*)	0	11	6
All other spirits - - - - - „ „ (*a*)	0	15	0
[It is provided, in Ordinance No. 10 of 1913, that "proof spirit" means such spirit as at a temperature of 51° F. shall weigh $\frac{12}{13}$ths of the weight of an equal bulk of distilled water at the same temperature, and the proof strength shall be indicated by Sykes' hydrometer.]			
BERMUDA.			
Rum and "alcohol" - - - *Per imp. gall.*(*b*)	0	5	0 (*c*)
All other spirits - - - - - „ (*b*)	0	6	0 (*c*)
[In addition, a *landing tax* of 3*d.* per package or cask is levied on spirits imported in bulk to the extent of not less than 2 gallons.]			
BRITISH HONDURAS.			
Spirits, Bitters (not used solely for medicinal purposes), cordials, and liqueurs not exceeding the strength of proof by Sykes' hydrometer *Per proof gall.*(*a*)	0	10	3·33
Medicinal bitters - - - - - - -	$12\frac{1}{2}$ °/₀ *ad valorem.*		
BRITISH GUIANA.			
Perfumed spirits (being in the opinion of the Comptroller of Customs not potable):			
When not over proof - - - - *Per liquid gall.*	0	8	4(*d*)
„ over proof - - - - - „	0	16	8(*d*)
[Under the "Tax Ordinance No. 5 of 1914" provision is made for the imposition of a duty of 12*s.* 6*d.* per proof gall.(*d*) on all *rum*—the produce of the Colony, or of any country outside the British Empire—*sold* for consumption in the Colony, except, under certain prescribed conditions, when sold to holders of a retail spirit licence, when the duty shall be 8*s.* $11\frac{1}{2}$*d.* per proof gallon.(*d*) Rum taken for use exclusively in any laboratory or in preservation of specimens of natural history and for any public museum are exempt from the duties levied under this Ordinance.]			
Brandy, gin, and whisky, the strength of which is ascertained by Sykes' hydrometer - - - - *Per proof gall.*	0	14	7(*d*)
Spirituous compounds, being medicines composed of preparations recognised by the British Pharmacopœia and which the Comptroller of Customs is satisfied are to be used in the compounding of medicines only - - - - - *Per imp. gall.*	0	2	6(*d*)
Other spirituous medicinal preparations containing:			
Not more than 50°/₀ of proof spirit - - - -	15°/₀ *ad val.*(*e*)		
If containing more than 50°/₀ of proof spirit, to be rated as "unenumerated spirits."			
Unenumerated spirits:			
Sweetened spirits, including liqueurs, cordials, mixtures, and other preparations containing spirits; if tested - *Per proof gall.*	0	14	7(*d*)
Unsweetened, including liqueurs, cordials, mixtures, and other preparations containing spirits provided such spirits are both unenumerated and unsweetened; if tested - *Per proof gall.*	0	14	7 (*d*)
Liqueurs, cordials, mixtures, and other preparations containing spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested - - *Per liquid gall.*	0	18	9 (*d*)

(*a*) No allowance for under proof.
(*b*) Irrespective of strength.
(*c*) With 25 °/₀ *ad valorem* in addition.
(*d*) With an additional charge of 5°/₀ on the amount of duty leviable at the rate given.
(*e*) „ „ 10°/₀ „ „ „ „

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH GUIANA—*cont.* £ s. d.

[*Note.*—It is provided that no spirit is allowed to be imported into the Colony of a lower strength than 25 under proof, except such as may be passed by the Comptroller of Customs as liqueurs.

Spirits tested for strength and for obscuration shall be tested without payment of any fee, but where the Government analyst certifies that the strength of the spirit could not be ascertained by the hydrometer, without testing for obscuration, the importer shall pay the Government analysts' fee.

Bottles not measured on importation shall be taken to contain as follows:

Imperial quarts	$\frac{1}{4}$ gall.
" pints	$\frac{1}{8}$ "
Reputed quarts	$\frac{1}{6}$ "
Reputed pints	$\frac{1}{12}$ "

Bottles measured singly on importation to be measured up to ·001 of a gallon.]

GIBRALTAR.

		£	s.	d.
All kinds of spirits, the strength of which is ascertained by Sykes' hydrometer	*Per proof gall.* (*a*)	0	4	0
Liqueurs and cordials	*Per imp. gall.*	0	4	0

[*Note*—No alcohol, suitable for mixture with wine, shall be introduced into Gibraltar, except for the purpose of the fortification of wines, and except by the express leave of the Collector in writing and in such quantities as he may deem expedient. All such fortification must take place under the supervision of a Revenue officer—provided that the above provisions shall not be applicable to alcohol imported for *bonâ fide* chemical purposes (Revenue Amendment Ordinance No. 9 of 1912.).]

MALTA.

		£	s.	d.
Spirits or strong waters (perfumed or not): Not exceeding the strength of proof as ascertained by Sykes' hydrometer (London proof) and so in proportion for any greater strength	*Per Maltese barrel* (*b*)	2	7	6

Fractions of a degree not exceeding $\frac{1}{5}$ shall not be reckoned; those exceeding $\frac{1}{5}$ shall be reckoned as a degree.

[*Note.*—It is laid down in an Order in Council, dated 26th September 1901, that spirits and strong waters (whether perfumed or not) mixed with any ingredient or ingredients, and although thereby coming under some other designation (except varnish) shall nevertheless be deemed to be "spirits," and be subject to duty as such.]

CYPRUS.

		£	s.	d.
Perfumed spirits	20 % *ad valorem.*			
All other spirits, spirituous compounds, liqueurs, and cordials	*Per gall.*	0	6	0

[*Note.*—Spirits, when mixed with any ingredient, although thereby coming under some other designation shall nevertheless be deemed to be "spirits," and be subject to duty as such.]

(*a*) No allowance for under proof.
(*b*) Duty is to be levied at the rate per Maltese barrel, which equals $9\frac{1}{2}$ imp. gallons.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—WINES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

		Rupees.	annas.
Champagne and other sparkling wines, not containing more than 42 °/₀ of proof spirit	*Per liquid gall.*	3	12
All other wines not containing more than 42 °/₀ of proof spirit	*Per liquid gall.*	1	8

[*Note.*—It is provided that on all sparkling and still wines containing more than 42 °/₀ of proof spirit, a duty of 9 Rs. 6 annas *per proof gall.* shall be leviable as "spirits."]

ADEN.

Champagne and all other sparkling wines	*Per imp. gall. or 6 quart bottles*	1	8
All other wines	" "	0	12

[Provided that on all sparkling and still wines containing more than 42 °/₀ of proof spirit, a duty, as "spirits," of Rs. 5 *per proof gall.* shall be leviable.]

STRAITS SETTLEMENTS (including LABUAN).

If imported into the Straits Settlements:

Intoxicating liquors, containing less than 40 °/₀ of proof spirit, but more than 2 °/₀ of pure alcohol by weight, and including medicated wines:

		Dollars.	cents.
Sparkling wines	*Per gall.*(*a*)	1	50
Claret containing less than 26 °/₀ of proof spirit	" (*a*)	0	24
All other still wines	" (*a*)	1	00

[For duties on intoxicating liquors containing more than 40 °/₀ of proof spirit, *see* under "Spirits.]

[The Straits Settlements Government states that, by an arrangement with the Phosphate Company, all liquors imported for consumption into Christmas Island pay the same duty as that leviable in the rest of the Colony.]

CEYLON.

		Rupees.	cents.
Wines, in the wood:			
Ginger, claret and still hock	*Per gall.*	0	50
All other wines in the wood	"	1	00
Wines, in the bottle:			
Sparkling	"	2	50
Claret and still hock	"	1	25
Ginger	"	0	50
All other wines in the bottle	"	1	50

MAURITIUS.

Wines in the bottle:			
Champagne and other sparkling:			
In bottles, not exceeding 3·52 pints	*Per dozen bottles*	10	00
In bottles not exceeding 1·76 pints	"	5	00
In bottles not exceeding 0·88 pint	"	2	50
Other:—			
In bottles not exceeding 1·76 pints	"	2	00
In bottles not exceeding 0·88 pint	"	1	00
Wines in the cask or in any vessel not being a bottle of 1·76 pints or less, containing 14 degrees of alcohol or less according to Gay Lussac's alcoholometer	*Per imp. gall.*	0	41

A further duty is leviable of 7 18/22 cts. per degree of alcohol per gallon, with a proportional duty per fraction of a degree, on all wines containing above 14 degrees of alcohol according to Gay Lussac's alcoholometer.

(*a*) When in the bottle, per 6 reputed quart bottles or per 12 reputed pint bottles.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SEYCHELLES.		Rupees.	cents.
Wines in the wood - - - -	*Per imp. gall.*	0	41
For every degree or fraction of a degree of alcohol above 16 degrees (Dujardin Salleron's Ebulliometer) contained in wines of the proper strength and nature, whatever be the country of origin, a further duty of 13⅔ cts. per imperial gallon is leviable.			
Wines in the bottle:			
Champagne and other sparkling wines:			
In bottles larger than 1·76 pints, but not larger than 3·52 pints	*Per bottle*	0	60
In bottles not larger than 1·76 pints - -	,,	0	30
In half-bottles not larger than 0·88 pint -	*Per half-bottle*	0	15
In quarter-bottles not larger than 0·44 pint	*Per quarter-bottle*	0	08
Other wines:			
In bottles not larger than 1·76 pints - -	*Per doz.*	2	00
In bottles not larger than 0·88 pint - -	,,	1	00
In bottles not larger than 0·44 pint - -	,,	0	50
In other vessels (not being casks or bottles of 1·76 pints or less) - - - - -	*Per imp. gall.*	0	41
For every degree or fraction of a degree of alcohol above 16 degrees (Dujardin Salleron's Ebulliometer) contained in wines of the proper strength and nature, whatever be the country of their origin, a further duty of 13⅔ cents per imperial gallon is leviable.			

HONG KONG.		Dollars.	cents.
Sparkling: (*b*)			
Champagne and other sparkling wines -	*Per imp. gall.* (*a*)	3	00
Still: (*b*)			
Port, sherry, and madeira - - -	,,	2	40
All other still wines:			
In bottle - - - -	,,	1	50
In wood - - - - -	,,	1	20
Native wines: (*c*)			
Containing not more than 25 % of alcohol by weight:			
Sweetened, prepared and medicated wines, known as No Mai Tsau, Hak No Mai, Yuk Lan Ning, Mun Tsau, Tsing Mai, Muk Kwa, Sun Fung, Wu Tau, Shut Li Tsau, Shan Kat, Lung San Tsau, Tei Kuk, Sam Pin, Tit Ta, Fung Shap and Wai Shang.	*Per imp gall.* (*a*)	0	30
Containing not more than 45 % of alcohol by weight:			
Sweetened, prepared and medicated wines known as Ng Ka Pei, Mu Kwai Lo. Sz Kwok Kung, Fu Kwat Muk, Kwa Yan Chan Lo, and Ko Leung Kon - - -	*Per imp. gall.* (*a*)	0	50
For the rates leviable on "native liquors" *see* under "Spirits."			

[*Note.*—The following Regulations regarding the standard for "Port" and "Sherry" are made by the Governor-in-Council under the provisions of the Liquors Consolidation Ordinance No. 9 of 1911:—

1. (i) "Port" shall be defined as the fermented expressed juice of the grape, the produce of the Alto Douro district in the north-east of Portugal and shipped

(*a*) When in the bottle per 6 reputed quarts, or per 12 reputed pints, or per 24 reputed half-pints.

(*b*) With an additional duty of 2 cents for every degree above proof for all wines, except native wines.

(*c*) "Native wines" are held to mean intoxicating liquors such as are commonly distilled, made or prepared in any part of China for consumption by other than Europeans. In the case of Chinese wines, 7½ catties shall be held to be the equivalent of the imperial gallon.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

HONG KONG—*cont.*

Note—cont.

from Oporto, and shall conform to the following specification:—

It shall possess the flavour and aroma natural to port. It shall be free from added colouring matter and preservatives other than alcohol and shall contain not less than 12 per cent. of alcohol by weight.

(ii) Wine of a Port character from other countries or districts may be sold as "Port," provided that it complies with the above specification and the place of origin is clearly marked on the label. Such wine shall pay the same duty as "Port."

(iii) All Port from the Alto Douro district must be accompanied by a Certificate of Origin.

2. (i) "Sherry" shall be defined as the fermented expressed juice of the grape, the produce of Jerez (Xerez) de la Frontera, and shipped from Cadiz, and shall conform to the specification similar to that stated above for "Port" wine.

(ii) Wine of a Sherry character from other countries or districts may be sold as "Sherry" provided that it complies with the above specification and the place of origin is clearly marked on the label. Such wine shall pay the same rate of duty as "Sherry."

(iii) All Sherry from Jerez (or Xerez) de la Frontera must be accompanied by a Certificate of Origin.]

COMMONWEALTH OF AUSTRALIA.

		£	s.	d.
Unfermented wine (grape)	*Per gall.*	0	3	0
Fermented wines: (*c*)				
Sparkling wine	„ (*a*)	0	12	0
Still wines (including medicated and Vermouth):				
In the bottle	*Per gall.* (*b*)	0	8	0
In other vessels	„	0	6	0
Containing more than 35 °/₀ of proof spirit, for each 1 °/₀ of proof spirit over 35 °/₀ up to and including 40 °/₀	*Additional per gall.*	0	0	6
Containing more than 40 °/₀ of proof spirit	*Per gall.*	0	14	0
Other wines, including sake, ginger, and prune wines, and wines, (other than grape), containing—				
Not more than 25 °/₀ of proof spirit	*Per gall.*	0	3	6
„ „ 50 °/₀ „ „	„	0	7	0
More „ 50 °/₀ „ „	„	0	14	0

TERRITORY OF PAPUA.

Sparkling wines	*Per gall.*	0	6	0
Australian wines	„	0	2	0
All other wines	„	0	4	0

[Wines containing more than 25 °/₀ of proof spirit will be treated as "spirits."]

(*a*) When in the bottle per 3 magnums, or per 6 reputed quarts, or per 12 reputed pints, or per 24 reputed half-pints.

(*b*) When in the bottle per 6 reputed quarts, or per 12 reputed pints, or per 24 reputed half-pints.

(*c*) Moselle, Rhine, Bordeaux, or similar type of unfortified still wines will not be subject to analysis for tariff purposes, unless the Collector of Customs is of opinion that there are special circumstances rendering such a course necessary (Customs Order, No. 1,114 of 1909).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
DOMINION OF NEW ZEALAND.				
Wines, containing not more than 40 °/₀ of proof spirit:				
Sparkling	*Per gall.* (*a*)	0	9	0
Australian	„ (*a*)	0	5	0
Other wines (*b*)	„ (*a*)	0	6	0
All wines containing more than 40 °/₀ of proof spirit	*Per liquid gall.*	0	16	0
Wine, unfermented, sweetened, without spirit (Minister's Order No. 910, dated 9th July 1909)	20 °/₀ *ad valorem.*			
[*Note.*—The term "wine" includes medicated wines, or wine mixed with food; also such spirituous beverages and fluid foods containing less than 33°/₀ of proof spirit, as may be so decided by the Minister of Customs.]				
FIJI.				
Sparkling wines	*Per 6 reputed qts.*	0	9	0
Bordeaux (claret) and hock in bulk	*Per gall.* (*c*)	0	2	0
Australian, New Zealand, and South African in bulk	„ (*c*)	0	2	0
Ginger wine, containing not more than 5 °/₀ of proof spirit	*Per imp. gall.*	0	2	0
Other wines (including Vermouth) in bulk	„ (*c*)	0	4	0
FALKLAND ISLANDS.				
British wines	*Per doz reputed qts.*	0	3	0
Other wines:				
In the wood	*Per gall.*	0	2	0
In the bottle:				
Reputed quarts	*Per doz.*	0	4	6
„ pints	„	0	2	3
UNION OF SOUTH AFRICA.				
Sparkling wines	*Per imp. gall.*	0 12 6 and, in addition, 15°/₀ *ad valorem.*		
Still wines:				
Containing less than 3 °/₀ of proof spirit:				
Under the British Preferential Tariff	22 °/₀ *ad valorem.*			
„ General Tariff	25 °/₀ *ad valorem.*			
Containing 3 °/₀ and not exceeding 20 °/₀ of proof spirit	*Per imp. gall.*	0 4 0 and, in addition, 15°/₀ *ad valorem.*		
Exceeding 20 °/₀, but not exceeding 50 °/₀ of proof spirit	*Per imp. gall.*	0 8 0 and, in addition, 15°/₀ *ad valorem.*		
Medicinal wines (when classed as "unenumerated"):				
Under the British Preferential Tariff	12°/₀ *ad valorem.*			
„ General Tariff	15°/₀ *ad valorem.*			

[*Note.*—Wines containing more than 50 °/₀ of proof spirit are rated as "spirits."

The *manufacture* or *sale* of wine in the Union of South Africa is regulated by the "Wines, Spirits, and Vinegar Act, 1913" (No. 15 of 1913).

Under this Act no person may sell under the name of "wine" any article to which before, during, or after making thereof there have been added any substances other than those prescribed.

The Act further defines the meaning assigned to the different varieties of wine.]

(*a*) When in the bottle per 6 reputed quarts or the equivalent in bottles of larger or smaller reputed quantity.

(*b*) Claret imported into the Cook, &c., Islands, 2*s.* per gallon.

(*c*) Or when *in bottle* of 6 reputed quarts, 12 reputed pints, or 24 reputed half-pints or smaller quantities.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.	£ s. d.
Sparkling wines:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - *Per imp. gall.*	0 9 0 and in addition, 15°/₀ *ad valorem.*
The produce of non-reciprocating British Possessions	
Under the General Tariff - - - „	0 12 6 and in addition, 15°/₀ *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia „	0 9 0 and in addition, 15°/₀ *ad valorem.*
Still wines:	
Containing less than 3°/₀ of proof spirit:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - -	9°/₀ *ad valorem.*
The produce of non-reciprocating British Possessions -	9°/₀ *ad valorem.*
Under the General Tariff - - - - - -	25°/₀ *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9°/₀ *ad valorem.*
Containing 3°/₀ and not exceeding 20°/₀ of proof spirit *Per imp. gall.*	0 4 0 and in addition, 15°/₀ *ad valorem.*
Exceeding 20°/₀ but not exceeding 50°/₀ of proof spirit „	0 8 0 and in addition, 15°/₀ *ad valorem.*
Medicinal wines:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - -	9°/₀ *ad valorem.*
The produce of non-reciprocating British Possessions -	9°/₀ *ad valorem.*
Under the General Tariff - - - - - -	15°/₀ *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9°/₀ *ad valorem.*

(Customs Decision.)

[*Notes.*—Wines containing more than 50°/₀ of proof spirit are rated as "spirits."

24 reputed half pints, 12 reputed pints, or 6 reputed quarts to be deemed not less than one gallon.

NYASALAND PROTECTORATE. (*a*)	
All kinds - - - - - - - - -	10 °/₀ *ad valorem.*
UGANDA PROTECTORATE. (*a*)	
All kinds - - - - - - - - -	10 °/₀ *ad valorem.*
EAST AFRICA PROTECTORATE. (*a*)	
All kinds - - - - - - - - -	10 °/₀ *ad valorem.*

(*a*) No person may import intoxicating liquors into the Protectorate without a licence except for the purpose of consumption by the importer. Such liquors may only be imported for the use of the non-native population and may not be sold to natives, except for medicinal purposes.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
SOMALILAND PROTECTORATE. (*a*)				
All kinds:				
If declared in transit for Harrar		2 °/₀ *ad valorem.*		
Otherwise		7 °/₀ *ad valorem.*		
[*Note.*—It is provided by Ordinance No. 3 of 1900 that alcoholic liquors may only be imported at the Ports of Zeyla, Berbera, and Bulhar, except with the express permission of the Consul-General.]				
ST. HELENA.				
All kinds	*Per gall.*	0	2	6
NIGERIA.				
Sparkling wines	*Per imp. gall.*	0	3	0
Claret and ginger wine not exceeding the strength of 10 °/₀ by Tralles hydrometer	*Per imp. gall.*	0	1	0
All other wines	„ „	0	2	0
GOLD COAST.				
If imported into the West of the Volta:				
Sparkling wines	*Per imp. gall.*	0	3	0
Still wines:				
Medicated		10 °/₀ *ad valorem.*		
Other kinds	*Per imp. gall.*	0	1	6
If imported into the East of the Volta:				
All kinds		4 °/₀ *ad valorem.*		
[*Note.*—In accordance with the provisions of Ordinance No. 2 of 1909, no wines may be imported into the *Northern Territories*, except under license, and then only by non-natives who are conveying such wines for their own use.]				
SIERRA LEONE.				
Wines by letter post		Prohibited.		
Still wines:				
Of a strength not exceeding 20°/₀ of proof spirit	*Per gall.*	0	2	3
„ „ exceeding 20°/₀ of proof spirit	„	0	3	3
Sparkling wines	„	0	4	0
(Together with a sum of 3*s.* per degree or part of a degree above 42 °/₀ of proof spirit.)				
GAMBIA.				
Claret:				
In the bulk, in vessels containing not less than 20 gallons each	*Per imp. gall.*	0	1	0
In the bottle and in vessels of less than 20 gallons each	*Per imp. gall.*	0	2	0
All other wines	„ „	0	2	0
DOMINION OF CANADA.				
Champagne and all other sparkling wines:				
In the bottle:				
(i) Containing each not more than a quart (*b*) but more than a pint (*b*):				
Under the British Preferential Tariff	*Per doz. bottles*	0	13	6·80
„ Special Tariff of the Franco-Canadian Treaty	„ „	0	13	6·80
„ Intermediate Tariff	„ „	0	13	6·80
„ General Tariff	„ „	0	13	6·80 (*c*)

(*a*) No person may import intoxicating liquors into the Protectorate without a licence except for the purpose of consumption by the importer. Such liquors may only be imported for the use of the non-native population and may not be sold to natives, except for medicinal purposes.

(*b*) The measures here mentioned are "old English wine" measures, and contain $\frac{4}{5}$ths of the imperial standard measures of the same names.

(*c*) With an additional duty of 30 °/₀ *ad valorem* when subject to the General Tariff rate of duty only.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£	s.	d.
Champagne and all other sparkling wines—*cont.*			
In the bottle—*cont.*			
(ii) Containing not more than a pint each (*b*), but more than one half-pint(*b*):			
Under the British Preferential Tariff *Per doz. bottles*	0	6	9·40
„ Special Tariff of the Franco-Canadian Treaty - „ „	0	6	9·40
„ Intermediate Tariff - „ „	0	6	9·40
„ General Tariff - - „ „	0	6	9·40(*a*)
(iii) Containing one half-pint(*b*) each or less:			
Under the British Preferential Tariff „ „	0	3	4·45
„ Special Tariff of the Franco-Canadian Treaty - - „ „	0	3	4·45
„ Intermediate Tariff - - „ „	0	3	4·45
„ General Tariff - - „ „	0	3	4·45(*a*)
(iv) Containing over a quart each(*b*):			
Under the British Preferential Tariff - *Per gall.*	0	6	2
„ Special Tariff of the Franco-Canadian Treaty - - - „	0	6	2
„ Intermediate Tariff - - „	0	6	2
„ General Tariff - - - „	0	6	2 (*a*)
Medicinal or medicated wines, including vermouth and ginger wines, containing not more than 40 °/₀ of proof spirits:			
Under the British Preferential Tariff - - -			
„ Intermediate Tariff - - - -	60 °/₀ *ad valorem.*		
„ General Tariff - - - - -			
Wine of all kinds, except sparkling wines containing not more than 40 °/₀ of spirits of the strength of proof, whether imported in wood or in bottles (*c*), when the produce or manufacture o any British Colony or Territory which formerly belonged to the South African Customs Union Convention - *Per gall.*	0	1	0·33
Wines of the *fresh grape* of all kinds (not sparkling), whether imported in wood or in bottles:			
Under the Special Tariff of the Franco-Canadian Treaty (*d*):			
Containing 20 °/₀ or less of proof spirit *Per imp. gall.*(*c*)	0	0	7·40
„ more than 20 °/₀ and not more than 23 °/₀ proof spirit - „ „	0	0	9·87
„ more than 23 °/₀ and not more than 26 °/₀ proof spirit - „ „	0	1	0·33
Under the Intermediate Tariff:			
Containing 26 °/₀ or less of proof spirit *Per imp. gall.*(*c*)	0	1	0·33
Under the General Tariff:			
Containing 26 °/₀ or less of proof spirit *Per imp. gall.*(*c*)	0	1	0·33(*a*)
And in addition thereto, for each degree of strength in excess of 26 °/₀ until the strength reaches 40 °/₀ of proof spirit:			
Under the Special Tariff of the Franco-Canadian Treaty - - - *Per imp. gall.* (*c*)	0	0	1·48
Under the Intermediate Tariff - „ „	0	0	1·48
„ General Tariff - - „ „	0	0	1·48

(*a*) With an additional duty of 30 °/₀ *ad valorem* when subject to the General Tariff rate of duty only.

(*b*) The measures here mentioned are "old English wine" measures, and contain ⅞ths of the imperial standard measures of the same names.

(*c*) When imported in bottles, 6 reputed quarts or 12 reputed pints are to be considered as equivalent of one gallon.

(*d*) The special tariff rates on wines of the *fresh grape* are also applicable to the products of the United Kingdom and British Colonies and Possessions, in accordance with the provisions of the French Convention Act of 1908.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£	s.	d.
All other wines (including orange, lemon, strawberry, raspberry, elder, and currant wines) whether imported in wood or in bottles:			
Containing 26 °/₀ or less of proof spirit:			
Under the British Preferential Tariff *Per imp. gall.* (*a*)	0	1	0·33
„ General Tariff - - „ „	0	1	0·33 (*b*)
And in addition thereto, for each degree of strength in excess of 26 °/₀ until the strength reaches 40 °/₀ of proof spirit:			
Under the British Preferential Tariff *Per imp. gall.* (*a*)	0	0	1·48
„ General Tariff - - „ „	0	0	1·48

[Any liquors imported under the name of "wine," and containing more than 40 °/₀ of spirit of the strength of proof, will be rated as "unenumerated spirit," and will be dutiable, under all Tariffs, at 12*s.* 4*d.* per proof gallon.

It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that fractions of a degree in test may be disregarded for duty purposes.]

[*Note.*—Under Order-in-Council of 22nd June 1904 (which came into force on 7th January 1905), no person is allowed to import spirituous liquors into the *Yukon Territory*, except the holder of either a wholesale or retail licence, and then only by permission of the Commissioner.

A fee of 50 cents per gallon for still wines, and $2 per gallon for other wines, is charged when such wines are imported into the Yukon territory.]

NEWFOUNDLAND (*c*)	£	s.	d.
Champagne - - - - - - *Per imp. gall.*(*a*)	1	3	0·26(*d*)
Claret - - - - - - - „	0	2	5·60(*d*)
Port and Madeira - - - - - - „	0	7	4·80(*d*)
Sherry and Manzanilla - - - - „	0	4	1·33(*d*) and 15½ °/₀ *ad val.* in addition(*d*).
Burgundy, Hock, and light Rhenish wine - - „	0	4	6·27(*d*)
Malaga and Montilla:—			
Costing at port of shipment—			
3*s.* 3·47*d.* per gall., or more - - - „	0	4	6·27(*d*) and 15 °/₀ *ad val.* in addition (*d*).
Less than 3*s.* 3·47*d.* per gall. - - - „	0	1	7·73(*d*)
Spanish red, Denia, Sicilian, Figuera, red Lisbon, Cape, and common Lisbon - - - - „	0	1	7·73(*d*)
Ginger wine, containing—			
26 °/₀ or less of proof spirit - - - „	0	4	1·33(*d*)
More than 26 °/₀ of proof spirit - - „	0	10	8·27(*d*)
Vermouth, containing—			
36 °/₀ or less of proof spirit - - - „	0	4	1·33(*d*)
More than 36 °/₀ of proof spirit - - „	0	10	8·27(*d*)
Medicinal wines - - - - - - - -	30 °/₀ *ad val.*(*d*)		
All other wines - - - - *Per imp. gall.* (*a*)	0	4	11·20(*d*) and 15½ °/₀ *ad val.* in addition (*d*).

(*a*) When imported in bottles, 6 reputed quarts or 12 reputed pints to be considered as the equivalent of one gallon.

(*b*) With an additional duty of 30°/₀ *ad valorem* when subject to the General Tariff rate of duty only.

(*c*) The Governor in Council may remit the whole or any portion of the duties imposed upon wines imported into Newfoundland direct from the country of production, when it shall appear to him that the duty on cod fish, the produce of Newfoundland, has been reciprocally reduced in such country.

(*d*) With an additional charge of 10 °/₀ of the amount of duty leviable at the rate given

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BAHAMAS.		
All kinds		$33\frac{1}{3}$ % *ad val.* (*a*)
[*Note.*—Wine containing more than 40 % of spirit will be rated for duty as "unenumerated spirits" viz., 6*s.* per imp. gall. (*a*).]		
TURK'S AND CAICOS ISLANDS.		
All kinds	*Per imp. gall.*	0 2 0 and in addition, 10% *ad valorem.*
JAMAICA.		
Wines of all kinds (including medicated wines), containing not more than 40 % of proof spirit:		
Valued at 12*s.* per gallon or upwards	*Per imp. gall.*	0 5 0 (*b*)
Valued at less than 12*s.* per gallon	,,	0 3 6 (*b*)
[*Note.*—Wines containing more than 40 % of proof spirit will be rated as "spirit."]		
CAYMAN ISLANDS.		
All kinds	*Per imp. gall.*	0 1 6 and in addition, 5 % *ad valorem.*
ST. LUCIA.		
Wines:		
Medicinal		20 % *ad valorem.*
Vermouth	*Per gall.*	0 0 8 and in addition 15% *ad valorem.*
Sparkling	,,	0 6 0 and in addition 20% *ad valorem.*
Non-sparkling	,,	0 0 7 and in addition 15 % *ad val.* (*c*)
ST. VINCENT.		
Champagne	*Per gallon*	0 6 0
All other wines		25% *ad valorem.*
BARBADOS.		
Sparkling	*Per gall.* (*d*)	0 5 0
All other wines	,, (*d*)	0 2 0 (*e*)
GRENADA.		
Medicated		10 % *ad valorem.*
All other wines		30 % *ad valorem.*
VIRGIN ISLANDS.		
All kinds, including flavoured or medicated		15 % *ad val.* (*e*)

(*a*) With an additional charge of 10 % of the amount of duty leviable at the rate given.
(*b*) Wines may be converted into vinegar in bond, under regulations laid down by the Collector-General, and shall then pay the duty on vinegar only (10 % *ad valorem*).
(*c*) Free, if imported solely for use in churches.
(*d*) The gallon in use in Barbados is the "old wine gallon," equal to about $\frac{4}{5}$ths of the imperial gallon.
(*e*) Wine specially imported for the use of any place of worship, free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix 1.]

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
ST. CHRISTOPHER—NEVIS.		
All kinds, including flavoured or medicated		25 °/₀ *ad val.* (*a*)
ANTIGUA.		
Medicated		13⅓ °/₀ *ad valorem.*
All other kinds		33⅓ °/₀ *ad val.* (*a*)
MONTSERRAT.		
All kinds, including flavoured or medicated		37½ °/₀ *ad val.* (*a*)
DOMINICA.		
Claret, in the wood or other packages containing more than one quart, the declared value of the wine not exceeding 5*l.* per 45 gallons	*Per imp. gall.*	0 0 6 (*a*)
All other wines, including flavoured or medicated		25 °/₀ *ad val.* (*a*)
TRINIDAD AND TOBAGO.		
Wine for public worship, on the signed declaration of the head of the denomination for which it is intended		Free.
Vermouth	*per gall.*	0 4 0
Sparkling	*Per imp. gall.*	0 7 6
Non sparkling, in bottles containing less than 42 degrees of proof spirit	*Per imp. gall.*	0 4 0
In the wood:		
Under 23 degrees	*Per imp. gall.*	0 1 3
„ 32 degrees	„	0 1 9
„ 42 degrees	„	0 3 3

[*Note.*—All liquors containing more than 42 °/₀ of proof spirit as verified by Sykes' hydrometer or as certified by the Government Analyst shall be deemed "spirits."]

BERMUDA.		
All kinds		20 °/₀ *ad valorem.*
BRITISH HONDURAS.		
Sparkling wines	*Per imp. gall.*	0 4 1⅓ (*b*)
Still wines	„	0 2 0·67 (*c*)

(*a*) Wine specially imported for the use of any place of worship, free.
(*b*) And 25 °/₀ *ad valorem* in addition. (*c*) And 10 °/₀ *ad valorem* in addition.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.	
BRITISH GUIANA.					
Wine:					
Sparkling - - - - -	*Per gall.*	0	6	3	(*b*)
Still: (*a*)					
In bottle, and containing not more than 26 °/₀ of proof spirit as verified by Sykes' hydrometer	"	0	2	6	(*b*)
In bulk and containing not more than 26 °/₀ of proof spirit as verified by Sykes' hydrometer - - - - -	"	0	2	3½	(*b*)

[Bottles not measured on importation shall be taken to contain:

Imperial quarts - - - - -	¼ *gall.*
" pints - - -	⅛ "
Reputed quarts - - - - - -	⅙ "
Reputed pints - - - - -	1/12 "

Bottles measured singly on importation to be measured up to ·001 of a gallon.]

[*Note.*—Wine containing more than 42 °/₀ of proof spirit, as verified by Sykes' hydrometer or as certified by the Government Analyst, will be deemed "spirit."]

GIBRALTAR.					
All kinds:					
In ordinary wine bottles - - - -	*Per doz.*	0	1	0	
In other vessels - - - -	*Per imp. gall.*	0	0	4	
MALTA.					
In the wood:					
Not containing more than 26¼ °/₀ of proof spirit	*Per Maltese barrel of* 9½ *imp. galls.*	0	3	0	
If containing 28 °/₀ of proof spirit -	" "	0	7	11	
" 29¾ °/₀ " -	" "	0	12	10	
" 31½ °/₀ " -	" "	0	17	10	
" 33¼ °/₀ " -	" "	1	2	9	
" 35 °/₀ " -	" "	1	7	8	
" 36¾ °/₀ " -	" "	1	12	8	
" 38½ °/₀ " -	" "	1	17	7	
" 40¼ °/₀ " -	" "	2	2	6	
" 42 °/₀ and above of proof spirit -	" "	2	7	6	

[Fractions of a degree not above ⅛th shall not be reckoned; those exceeding ⅛, shall be reckoned as a degree.]

In the bottle, jars, or other recipients (other than casks):

Sparkling wines:					
An *additional* duty of - - -	*Per imp. gall.*	0	3	0	
Still wines:					
An *additional* duty of - - -	"	0	1	0	

[*Note.*—It is stated in an Order-in-Council, dated 26th September 1901, that the word "wine" includes lees of wine or mixtures, including wine.]

CYPRUS.					
In the bottle:					
Sparkling wines - - - -	*Per gall.*	0	4	0	
All other wine in bottles - - - -	"	0	3	0	
In the wood - - - - -	"	0	1	6	

(*a*) For each degree or fraction of a degree of strength of wine in excess of 26 °/₀ of proof spirits, an *additional* duty of 5*d.* per gallon until the strength reaches 42 °/₀ of proof spirits.

(*b*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MINERAL WATERS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
All kinds		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		5½ % *ad valorem.*
MAURITIUS.		
All kinds		12 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Sparklets		Free.
Medicinal waters (including "Apenta Natural Aperient Water" (Customs Tariff Guide))		15 % *ad valorem.*
Table waters (aerated or mineral) and preparations packed for household use for the production thereof		25 % *ad valorem.*
TERRITORY OF PAPUA.		
All kinds	*Per doz. pints*	0 0 6
DOMINION OF NEW ZEALAND.		
All kinds		20 % *ad valorem.*
FIJI.		
Aerated and mineral waters:		
Quarts	*Per doz.*	0 1 6
Pints	„	0 0 9
Half-pints or smaller quantities	„	0 0 6
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Medicinal waters:		
Under the British Preferential Tariff		12 % *ad valorem.*
„ General Tariff		15 % *ad valorem.*
Waters: mineral, aerated and table:		
In bottles containing each not more than ¾ of a reputed pint	*Per doz. bots.*	0 0 9
„ „ „ more than ¾ of a reputed pint and not more than 1½ reputed pints	„ „	0 1 0
„ larger size bottles or other containers	*Per imp. gall.*	0 1 0

[*Note.—Bona fide* medicinal waters are not included in this item.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MINERAL WATERS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.

Medicinal waters:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia (Customs Decision.)	9 % *ad valorem.*
Aerated, mineral, and table waters:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*

NYASALAND PROTECTORATE.

All kinds	10 % *ad valorem.*

UGANDA PROTECTORATE.

All kinds	10 % *ad valorem.*

EAST AFRICA PROTECTORATE.

All kinds	10 % *ad valorem.*

SOMALILAND PROTECTORATE.

All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*

ST. HELENA.

All kinds	Free.

NIGERIA.

All kinds	Free.

GOLD COAST.

All kinds:	
If imported into the West of the Volta	Free.
" " East of the Volta	Free.

SIERRA LEONE.

All kinds	Free.

GAMBIA.

All kinds	5 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c. :—MINERAL WATERS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
DOMINION OF CANADA.	
Natural, other than in bottles, under regulations prescribed by the Minister of Customs	Free.
Mineral waters (in bottles and glass demijohns) :	
Under the British Preferential Tariff	15 °/₀ *ad valorem.*
„ Intermediate Tariff	17½ °/₀ *ad valorem.*
„ General Tariff	17½ °/₀ *ad valorem.*
(Appraisers' Bulletins, No. 327, dated 19th August 1909, and No. 360, dated 31st December 1912.)	
NEWFOUNDLAND.	
Natural mineral waters (as medicines)	30 °/₀ *ad val.* (*a*)
All other mineral waters	40 °/₀ *ad va..* (*a*)
BAHAMAS.	
All kinds	20 °/₀ *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	Free.
JAMAICA.	
All kinds	10 °/₀ *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 °/₀ *ad valorem.*
ST. LUCIA.	
All kinds	15 °/₀ *ad valorem.*
ST. VINCENT.	
All kinds	10 °/₀ *ad valorem.*
BARBADOS.	
All kinds	10 °/₀ *ad valorem.*
GRENADA.	
All kinds	10 °/₀ *ad valorem.*
VIRGIN ISLANDS	
All kinds — *Per doz. reputed pints*	0 0 6
ST. CHRISTOPHER—NEVIS.	
All kinds — *Per doz. reputed pints*	0 0 6
ANTIGUA.	
All kinds — *Per doz. reputed pints*	0 0 8
MONTSERRAT.	
All kinds — *Per doz. reputed pints*	0 0 9
DOMINICA.	
All kinds — *Per doz. reputed pints*	0 0 6
TRINIDAD AND TOBAGO.	
Aerated and mineral waters, natural and artificial :	
Per dozen reputed pints or splits — *per doz.*	0 0 6
„ reputed quarts — „	0 1 0
In packages exceeding a quart — *per gall.*	0 0 6

(*a*) With an additional charge of 10 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

ARTICLES OF FOOD, &c.:—MINERAL WATERS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BERMUDA.		
All kinds		10 °/₀ *ad valorem.*
BRITISH HONDURAS.		
All kinds		12½ °/₀ *ad valorem.*
BRITISH GUIANA.		
Aerated and mineral waters:		
Containing lead, copper, arsenic, or other matter which in the opinion of the Comptroller of Customs is injurious to health		Prohibited.
All other kinds	*Per doz. bottles*	0 0 8 (*a*)
	Per doz. splits	0 0 4 (*a*)
[*Note.*—Aerated and mineral waters are subject to a maximum allowance of 5 °/₀ for breakage.]		
GIBRALTAR.		
All kinds		Free.
MALTA.		
All kinds		Free.
CYPRUS.		
All kinds	*Per doz. reputed pints*	0 0 4

(*a*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER.

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.			
Railway sleepers		Free.	
[Provided that for the purpose of this exemption "railway" shall mean a line of railway subject to the provisions of the Indian Railways Act, 1890, including also railways constructed in a Native State under the suzerainty of His Majesty.]			
Articles used in the manufacture of cotton, viz., bobbins (warping), reeds, shuttles (for power looms), and forks for looms; also box backs and swells and rough unshaped bobbin ends when imported by or on behalf of a manufacturer or millowner, and certified by him to be intended exclusively for use in his mill		Free.	
Drawing-in-frames when imported by the owner of a cotton-weaving mill, provided that they are shown to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton		Free.	
(Customs Circular No. 8 of 1912.)			
Firewood; racks for the withering of tea-leaf; also tea-chests, made up or not		Free.	
All other wood and timber		5 % *ad valorem.*	
ADEN.			
All kinds		Free.	
STRAITS SETTLEMENTS (including LABUAN).			
All kinds		Free.	
CEYLON.			
Timber, not prepared; shooks and staves; empty casks; sandal and dyewoods; and other woods, unwrought		Free.	
Wood, imported in shooks or in any form in which it may be used in making boxes for tea, rubber, or other Ceylon products		Free.	
Picture frames and beading used for picture frames		Free.	
Rattans		Free.	
All other wood and timber		5½ % *ad valorem.*	
MAURITIUS.			
Timber with the bark on		Prohibited.	
		Rupees.	cents.
Firewood	*Per cubic yard.*	0	14
Bungs and corks	*Per* 100	0	10
Shingles:			
Not exceeding 12″ × 5″ or 15″ × 4″	*Per* 1000	3	00
„ 15″ × 5″	„	4	00
[Larger sizes *pro rata.*]			
Shooks, per bundle containing not more than sufficient to make one barrel, cask, or tierce (tierçon); a proportional duty being leviable on bundles containing more than the above quantity	*Per bundle*	0	75
Casks, empty, old or new	*Per cask*	0	66
Bark or dyewoods	*Per ton.*	13	41
Rattans	*Per cwt.*	0	36
All other wood and timber		12 % *ad valorem.*	
SEYCHELLES.			
Firewood		Free.	
Casks, empty, old or new	*Per cask*	0	05
Shooks, per bundle, containing not more than sufficient to make one barrel, cask, or tierce	*Per bundle*	0	05
All other wood and timber		12½ % *ad valorem.*	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of articles within the Commonwealth: For *cotton threads* (reeled): Reels and bobbins; For *golf clubs*, viz., heads of all kinds of wood and hickory shafts, rough-turned; For *smoking pipes*: Briar wood blocks, rough-shaped; For *fishing rods*: Rough turned shafts of greenheart, beech, birch, or lancewood; For *tennis rackets*: Frames in the rough (pieces of timber merely bent to the shape of the frame), provided security be given by the owner that they will be used solely for the purpose mentioned, and that proof of such use be produced to the satisfaction of the Collector within six months after delivery by the Customs; For *textile goods*: Quillaya bark (provided security be given by the owner that it will be used for that purpose only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs); For *wooden match boxes*, viz., skillets; For *wooden matches*, viz., splints cut to size; For *violins*, viz., timber cut to size or shape (provided that security that the timber will be only so used be furnished by the owner)	Free.
Hickory, undressed	Free.
Hickory spokes, dressed, 2 in. and under in diameter	10 % *ad valorem.*
Hubs, elm, with or without metal bands	10 % *ad valorem.*
Spokes of hickory, rough turned, but not shouldered or tenoned	Free.
Felloes of hickory, cut, shaped, or bent, plain in the rough	10 % *ad valorem.*
Rims of hickory, bent, squared, plain, in the rough	10 % *ad valorem.*
Engravers' boxwood and maplewood; logs not sawn; spars in the rough; staves undressed; metal bound pick handles; fire escapes and ladders; artificial limbs; splints for surgical purposes	Free.
Pencils of wood with metal, rubber, or other attachments; pen-holders of wood (including metal attachments for nibs)	Free.
School pen and pencil sets and boxes; and school pencil sets and boxes	Free.
Wood rules for school use as prescribed by Departmental By-laws [It is provided under a By-law of 10th December 1908 that all wood rules recognised by the Customs' Department as suitable for school use may be admitted free of duty.]	Free.
Wicker, bamboo, cane or wood, viz., bamboo, clouded; canes and rattans, and bamboo, unmanufactured; cane, compressed in sheet and unshaped, and enamelled, also last blocks, rough turned	Free.
Workmen's baskets of rush or straw	Free.
Architraves, mouldings and skirtings of any material *Per* 100 *lineal ft.*	0 5 0
Prepared hubs, n.e.i. *Each*	0 1 0
Laths, n.e.i. *Per* 1,000	0 7 6
Laths for blinds	25 % *ad valorem.*
Palings *Per* 1,000	0 15 0
Pickets:	
Dressed *Per* 100	0 6 0
Undressed „	0 2 6
Shingles *Per* 1,000	0 3 0
Rims (except hickory) *Each*	0 1 3

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*		£	s.	d.
Shafts and poles:				
Buggy shafts, bent:				
Not dressed				
Dressed				
Other shafts:				
In the rough	Under the British Preferential Tariff	25 % *ad valorem.*		
Dressed				
Poles for vehicles:				
Rough	" General Tariff	30 % *ad valorem.*		
Dressed				
Whiffle-tree bars				
Shaft bars				
Hogsheads, secondhand, empty:				
Under the British Preferential Tariff		30 % *ad valorem.*		
" General Tariff		35 % *ad valorem.*		
Shooks:				
Hogshead, new	*Each*	0	6	6
Barrel, new	"	0	5	0
Half-hogshead, new	"	0	4	6
Kilderkin, new	"	0	3	6
Puncheon, new	"	0	11	0
Hogshead, secondhand	"	0	5	0
All other kinds:				
Under the British Preferential Tariff		30 % *ad valorem.*		
" General Tariff		35 % *ad valorem.*		
Spokes, dressed or prepared (except hickory) 2 ins. or under in diameter	*Per* 100	0	10	0
Staves, dressed or partly dressed, but not shaped	"	0	2	6
Timber, for making boxes or doors, being cut into shape, and dressed or partly dressed	*Per* 100 *super. feet*	0	5	0
Three-ply veneer	" "	0	5	0
Other veneers	" "	0	3	0
Doors of wood, including fly doors:				
1¾ ins. and over	*Each*	0	7	6
Over 1½ ins. and under 1¾ ins.	"	0	5	0
1½ ins. and under	"	0	3	6
Doors, partition, made of wood, but covered with steel sheets, to render them fireproof:				
Under the British Preferential Tariff		25 % *ad valorem.*		
" General Tariff		30 % *ad valorem.*		
(Customs Tariff Guide.)				
Other timber, dressed	*Per* 100 *super. ft.*	0	3	0
New Zealand white pine and Rimu, undressed, not elsewhere included	*Per* 100 *super. ft.*	0	0	6
Other timber, undressed:				
In sizes of 12 ins. × 6 ins. (or its equivalent) and over	*Per* 100 *super. ft.*	0	0	6
In sizes of 7 ins. × 2½ ins. (or its equivalent) and upwards, and less than 12 ins. × 6 ins. (or its equivalent)	*Per* 100 *super. ft.*	0	2	0
In sizes less than 7 ins. × 2½ ins. (or its equivalent)	*Per* 100 *super. ft.*	0	2	6
Cut to size for making boxes	" "	0	4	0
In sizes less than 7 ft. 6 ins. × 10 ins. × 2½ ins. for door stocks	*Per* 100 *super. ft.*	0	2	0

[It is stated in the Customs Tariff Guide that "superficial foot" means a measurement of 12 ins. × 12 ins. × 1 in.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
Cork:	
Small corks (up to 8-oz. bottles), bungs, and rings - *Per lb.*	0 1 0 (*a*) or 30 % *ad val.*
Not elsewhere included - - - - - - „	0 0 6 (*a*) or 30 % *ad val.*
Socks or soles:	
Under the British Preferential Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - - -	35 % *ad valorem.*
Cork mats, and all other manufactures of cork - - -	15 % *ad valorem.*
Floats for fishing nets:	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - - -	5 % *ad valorem.*
Tool handles of wood, not elsewhere included, attached to exempt tools; also handles not in excess of one for each unhandled exempt tool imported therewith - - - - - -	Free.
Tool handles of wood, unattached, not elsewhere included:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - - -	20 % *ad valorem.*
Broom stocks, being square timber rough sawn into sizes suitable for the manufacture of broom handles - - - - -	20 % *ad valorem.*
Oars and sculls - - - - - - - - -	20 % *ad valorem.*
Blind acorns:—	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - - -	20 % *ad valorem.*
Wooden spoons:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*
(Customs Tariff Guide.)	
shed golf shafts:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
(Supplement No. 20 to the Customs Tariff Guide.)	
allel bars of ash, used in gymnasiums; also smoking pipes, smokers' sets and boxes:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
Lasts and trees (wooden):	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	35 % *ad valorem.*
Timber, bent or cut into shape, dressed or partly dressed, not elsewhere included - - - - - - - -	25 % *ad valorem.*
Wooden masts or spars and yard arms, dressed or shaped for ships -	25 % *ad valorem.*
(Customs Tariff Guide.)	
Photograph frames, stands for pictures, and picture frames, on pictures or otherwise, of any material:	
Under the British Preferential Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - - -	35 % *ad valorem*
Picture and room mouldings; brushmakers' woodware and turnery; also wooden buckets and tubs:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem.*
Basketware, not elsewhere included:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	35 % *ad valorem.*
Manufactures of wicker, bamboo, and cane, not elsewhere included, whether partly or wholly finished:	
Under the British Preferential Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - - -	35 % *ad valorem.*

(*a*) Whichever rate returns the higher duty.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Coffins, imported in parts ready to be assembled (flat sets):	
Under the British Preferential Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - (Customs Tariff Guide.)	35 % *ad valorem.*
Vessels, including all fittings imported therewith:	
(A) Marine, mining and similar dredges:	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
(B) Vessels not elsewhere included, not exceeding 500 tons gross register, trading intra state or inter-state, or otherwise employed in Australian waters for any continuous period of three months:	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
(C) Yachts, the property of tourists visiting Australia, under such conditions as may be prescribed by Departmental By-laws -	Free.
[The following conditions are laid down in By-law No. 228, dated 17th June 1912: The Comptroller-General of Customs must be satisfied as to the *bona fides* of the tourists. The period for which the yacht may remain in Australia will be determined by the Comptroller-General, and the yacht must depart from Australian waters by the expiration of that period. The Comptroller-General may require such security as he deems fit for the due observance of all conditions and restrictions imposed for the time being as to the use and disposal of the vessel.]	
(D) Yachts, not elsewhere included; launches and boats:	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
(E) Vessels built in Australia; vessels upon which duty has been collected under this item; vessels owned and registered in Australia on 30th November 1911 - - - -	Free.
Wood rollers for venetian blinds:	
Under the British Preferential Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - - - (Customs Tariff Guide.)	35 % *ad valorem.*
All other manufactures of wood, not elsewhere included, whether partly or wholly finished; including bellows, sashes, and frames; window screens; walking sticks; hods; mallets; rakes; grain shovels; saw frames; mitre boxes; wood split pulleys; wood bungs; wood type; wood rules, not elsewhere included; washboards; knifeboards; show figures of all kinds; also casks, barrels, and vats, not elsewhere included (empty) (*a*):	
Under the British Preferential Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - - -	35 % *ad valorem.*

(*a*) Casks imported full, but emptied in bond, being outside packages in which the goods are ordinarily imported, or being inside packages containing goods not subject to *ad valorem* duty, are admitted free of duty. Such casks being inside packages imported containing goods subject to *ad valorem* duty are charged the same rate of duty as the goods. (Customs Tariff Guide.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

£ s. d.

[*Note.*—A *drawback* equal to the amount of duty paid is allowed on the following articles, when used in the manufacture of articles within the Commonwealth, on the exportation of such manufactured articles:—

(i) Timber imported undressed and subsequently dressed within the Commonwealth (not including timber used in the manufacture of butter boxes), provided that drawback is not allowed on a quantity in excess of the actual measurement of timber exported.

(ii) Undressed timber used in the manufacture of venetian blind laths.

(iii) Undressed timber used in the manufacture of doors and sashes.

(iv) Mouldings for photograph and picture frames.

(v) Rollers used in the manufacture of blinds.

(vi) Wheels and hickory spokes over 2 ins. used for vehicles.

(vii) Shooks and ends imported and manufactured into casks, provided that such casks are used in the export trade.

(viii) Elm hubs, dressed hickory spokes, and hickory rims, used in the manufacture of buggy and cart wheels—provided that in each case before drawback shall be allowed the Collector shall be absolutely satisfied that the drawback claimed is properly due, and may, if he thinks fit, require the manufacture to take place under his supervision.]

TERRITORY OF PAPUA.

Sandalwood; materials for the construction of punts and lighters; oars; also cases for exporting produce - - - -	Free.
Timber, dressed or undressed; also doors, sashes, and shutters -	Free.
Woodenwares - - - - - - - -	10 % *ad valorem.*

DOMINION OF NEW ZEALAND.

Timber, hewn (square, octagonal or round) - - - - (Minister's Order No. 1081, dated 6th May 1914.)	Free.
Ash, hickory, lancewood, and beechwood timber, unwrought; churns; blacksmiths', braziers', assay, and treadle power bellows; carriage or cart makers' materials, viz.—shafts, spokes, and felloes, in the rough; hubs; poles, unbent and unplaned; bent wheel rims; wheels for motor vehicles; lignum vitæ; handles for tools; bootmakers' sectional cutting boards; wooden lasts; wood heels or knobs; pegwood in strips, for making boot sprigs (Minister's Order No. 880, dated 3rd Aug. 1908); wood shaving, cut or nicked, for making strawberry boxes (Minister's Order No. 907, dated 31st May 1909) - - - - - - -	Free.
Golf club heads and shafts of wood, in the rough (Minister's Order No. 1051, dated 6th August 1913) - - - - -	Free.
Wooden moulds for confectioners or pastrycooks' use (Minister's Order No. 892, dated 2nd November 1908) - - -	Free.
Palings, split - - - - - - - *Per* 100	0 2 0
Posts, split - - - - - - - - - "	0 8 0
Rails, split - - - - - - - - - "	0 4 0
Shingles and laths - - - - - *Per* 1,000	0 2 0
Timber, sawn:	
Dressed - - - - - - *Per* 100 *sup. ft.*	0 4 0
Rough - - - - - - - "	0 2 0
Compo-board (being timber with a backing of paper-pulp cemented to the timber) - - - - - - *Per* 100 *sup. ft.*	0 4 0
(Governor's Order No. 191, dated 28th April 1909).	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND—*cont.*	
Portable fire escapes and fire ladders declared to the satisfaction of the Collector of Customs to be for the use of a fire brigade; corks, cut; bungs; fishermen's cork floats; also cork soles:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - -	10 % *ad valorem.*
Broom, mop, hoe, rake and similar handles; wooden tackle blocks; mouldings and panels in the piece for picture frames, cornices, walls, or ceilings - - - - - -	20 % *ad valorem.*
Brush stocks:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - -	30 % *ad valorem.*
[Minister's Order No. 997, dated 4th March 1912.]	
Wood or fibre pipes, not exceeding 6 inches in internal diameter, also knees, bends, elbows and other fittings for the same; also wooden bicycle rims, unbored:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - -	20 % *ad valorem.*
Wood or fibre pipes, exceeding 6 inches in internal diameter, also knees, bends, elbows and other fittings for the same; walking sticks; wheels for carriages, carts, drays, waggons, &c.:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
Motor-car bodies or bodies for motor buses, whether attached or unattached; carriage shafts, spokes, and felloes, dressed; and bent carriage timber, not otherwise enumerated - - -	20 % *ad valorem.*
Bellows (other than blacksmiths', braziers', assay, and treadle power):	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
Glove stretchers:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
[Minister's Order No. 995, dated 5th February 1912.]	
Doors and sashes, plain, or glazed with ornamental glass:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
Basket and wicker ware (not being furniture):	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
Other cabinetware—not of metal:	
If the produce of some part of the British Dominions - -	25 % *ad valorem.*
Otherwise - - - - - -	37½ % *ad valorem.*
Mantelpieces:	
If the produce of some part of the British Dominions - -	25 % *ad valorem.*
Otherwise - - - - - -	37½ % *ad valorem.*
Wooden yard sticks:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
[Minister's Order No. 1063, dated 5th November 1913.]	
All other wooden ware and turnery; picture or photograph frames or mounts; veneers; also tobacco pipes:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
[The Government in Council is empowered to prohibit or regulate the importation of bee appliances from any place likely to introduce disease into the Dominion (Act No. 68 of 1913).]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
FIJI.	
Packages, inside and outside, of wood in which are contained only articles liable to a specific rate of duty or articles exempt from duty or both, and in which such articles are ordinarily and actually contained.	Free.
All other packages, empty, used and returned	Free.
Timber, cut, for cases, not exceeding 3 ft. in length	12½ % *ad valorem.*
Timber, undressed, over 2 inches wide, not otherwise enumerated *Per* 100 *sup. ft.*	0 1 6 (*a*)
Timber, dressed or surfaced, over 2 inches wide, not otherwise enumerated *Per* 100 *sup. ft.*	0 2 0 (*a*)
Timber, dressed or undressed, not over 2 inches wide, not otherwise enumerated	12½ % *ad valorem.*
Shingles *Per* 1,000	0 2 0
Palings (split) and posts and rails (split), not otherwise enumerated *Per* 100	0 2 0
Oars and sculls for boats *Per ft.*	12½ % *ad valorem.*
Boats, launches, and yachts, imported in any vessel, or which have been put out of any vessel off the coast of Fiji, and are subsequently brought into Fiji	12½ % *ad valorem.*
Doors, sashes, shutters, and venetian blinds	12½ % *ad valorem.*
Mouldings and architraves; and laths	12½ % *ad valorem.*
Picture frames, and mouldings for same	12½ % *ad valorem.*
Pipes, tobacco, including cigar and cigarette holders and mouthpieces and cases for same	12½ % *ad valorem.*
All other wood and timber	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Battans, cane and bamboo, unmanufactured; cork dust or sawdust, intended and suitable for use only as packing material; also wood meal and wood pulp	Free.
Cooperage, viz.: staves in the rough and vats for the manufacture of wine	Free.
Lifeboats, buoys, and life-saving apparatus	Free.
Wood, unmanufactured; bookbinders' requisites, viz., boards; ceiling and flooring boards, planed, tongued, and grooved; launches, tugs, and lighters, provided that when condemned or landed to be broken up, duty shall be paid at the Customs on the hull and fittings according to the tariff that may then be in force; materials for use in construction of telegraph and telephone lines; corks, bungs and corkwood unmanufactured; buckets, tubs, and skips, wheeled or otherwise, for hauling on rails or wires; posts, gates, hurdles, and other materials ordinarily used for agricultural or railway fencing; railway or tramway sleepers; permanent or fixed railway signals; saddle trees; hubs, rims, spokes, felloes, shafts, tentbows and poles, cut or fashioned, not finished, except when for waggons and carts commonly used for the conveyance of goods:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Finished parts of carriages, carts, coaches, and waggons:	
Under the British Preferential Tariff	22 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*

(*a*) The duty on timber to be computed on a thickness of 1 inch, and to be in proportion for any greater thickness; any thickness under 1 inch to be reckoned as 1 inch.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Tobacconists' wares, including pipes, pipe stands, pipe cases, smoking cabinets, cigar and cigarettee holders, match boxes, &c.:

Under the British Preferential Tariff - - - -	22 % *ad valorem.*
„ General Tariff - - - - - - -	25 % *ad valorem.*

All other wood and timber:

Under the British Preferential Tariff - - -	12 % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*

[*Notes.*—Under the "Agricultural Pests Act, 1911" (No. 11 of 1911), which came into operation under Proclamation No. 34 of 1912, on 1st April 1912, the importation from places oversea into the *Union of South Africa* is prohibited of "used bee hives, used bee-hive accessories or appliances, or any things which have been used to contain or manipulate bees, honey, or beeswax."

The importation from Natal into the *Orange Free State* of the following articles is absolutely prohibited:

Mealie stalks, leaves, and cob husks, Kafir corn stalks, leaves, and heads; sugar cane or any parts thereof; brushwood; and any articles packed in grass.

Barked wattle poles (including those intended for firewood), or other barked poles and secondhand manufactured timber which has been used in the construction of any building or article may be introduced if accompanied by a certificate in prescribed form to the effect that they have been disinfected by being dipped in or thoroughly sprayed with a solution made by dissolving one pound of arsenite of soda in 20 gallons of water.

(Proclamation No. 100 of 1909.)]

A *rebate* of duty is allowed, under certain prescribed regulations, on wooden boxes imported into the Union in pieces or in shooks put together therein and re-exported as the containers of Union produce or manufactures (Act No. 26 of 1914 and Regulations under Government Notice No. 1084 of 7th July 1914).

RHODESIA.

Rattans, cane and bamboo, unmanufactured; cork dust or sawdust, intended and suitable for use only as packing material; lifeboats, buoys and other life-saving apparatus imported by any recognised Society; also wood meal and wood pulp - - - -	Free.
Launches, tugs, and lighters, provided that when condemned or landed to be broken up, duty shall be paid at the Customs on the hull and fittings according to the tariff that may then be in force; materials for use in construction of telegraph and telephone lines; corks, bungs and corkwood unmanufactured; mining buckets, tubs, and skips, wheeled or otherwise, for hauling on rails or wires; posts, gates, hurdles, and other materials ordinarily used for agricultural or railway fencing; railway or tramway sleepers; permanent or fixed railway signals; staves, not further worked than roughly fashioned; saddle trees:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British possessions - - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Wood, unmanufactured; bookbinders' requisites, viz., boards; ceiling and flooring boards, planed, tongued, and grooved; also hubs	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

(9 inches and under), rims, spokes (2 inches and under), felloes, shafts, tent bows and poles, cut or fashioned, not finished, except when for waggons and carts commonly used for the conveyance of goods:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff.	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Hubs (over 9 inches) and spokes (over 2 inches):	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	12 % *ad valorem.*
The produce of non-reciprocating British Possessions -	15 % *ad valorem.*
Under the General Tariff - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
Finished parts of carriages, carts, coaches, and waggons:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	20 % *ad valorem*
The produce of non-reciprocating British Possessions -	20 % *ad valorem.*
Under the General Tariff - - - -	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
Boxes, empty, wooden, put together or in pieces or shooks for packing (not printed on); also fowl houses for poultry farming:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - -	15 % *ad valorem.*
(Southern Rhodesia Customs decision.)	
All other wood and timber:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*

NYASALAND PROTECTORATE.

Materials for making railways, tramways, bridges, or roads; also parts and accessories of vehicles - - - - - -	Free.
Boats, yachts, and ships, or parts of such - - - -	Free.
All other wood and timber - - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
UGANDA PROTECTORATE.	
Materials for the construction and maintenance of railways, tramways, and roads	Free.
Ships and vessels imported entire or in section	Free.
Fencing material used for agricultural or railway fencing	Free.
All other wood and timber	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Materials for the construction and maintenance of railways, tramways, and roads	Free.
Ships and vessels imported entire or in sections	Free.
Fencing material used for agricultural or railway fencing	Free.
All other wood and timber	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Casks, shooks, hoops, rushes, together with all other coopers' stores for the packing of West African produce; corkwood; water vats; railway and tramway plant; ice chests and refrigerators; masts, oars, and fittings for boats, canoes, and other vessels, provided such articles are imported together with the vessels	Free.
Lumber, not prepared or manufactured to form any component part of buildings or other structures imported in sections. *Per* 100 *sq. ft.* (1 *inch in thickness*)	0 1 0
All other wood and timber	10 % *ad valorem.*
If imported into the East of the Volta:	
Casks, puncheon shooks and coopers' hoops; corkwood; masts; oars; and other manufactures of wood, when not to be used as building materials	Free.
Lumber; also wooden manufactures to be used for building materials	4 % *ad valorem.*
SIERRA LEONE.	
Casks, barrels, cask heads, shooks, hoops, rushes, and all other coopers' stores	Free.
Boats, lighters, and canoes with their requisite tackle, if imported at the same time	Free.
Lumber *Per* 1,000 *ft.*	0 8 0
All other wood and timber	10 % *ad valorem.*
GAMBIA.	
Boats, canoes, and lighters	Free.
All other wood and timber	5 % *ad valorem.*
DOMINION OF CANADA.	
Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized or treated by any other preserving process or not	Free.
Planks, boards, and other lumber of wood, sawn, split or cut, and dressed on one side only, but not further manufactured	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Sawdust of wood, of all kinds	Free.
Communion sets of wood	Free.
Logs and round unmanufactured timber, handle, heading, stave, and shingle bolts, not elsewhere specified; firewood; hop poles; fence posts; also railroad ties	Free.
Mexican saddle trees and stirrups of wood; treenails; hub, last, wagon, oar and gun blocks, and all like blocks or sticks, rough hewn, or sawn only; felloes of hickory or oak not further manufactured than rough sawn or bent to shape, staves of oak, sawn, split or cut, not further manufactured than listed or jointed; shingles of wood; spokes of hickory or oak, not further manufactured than rough turned and not tenoned, mitred or sized, and scale board for cheese	Free.
Corkwood or corkbark unmanufactured	Free.
Artificial limbs	Free.
Cane and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured; reeds, square or round, when imported by whip manufacturers for use in the manufacture of whips in their factories; bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades; sticks or canes in the rough, not further manufactured than cut into suitable lengths for umbrellas, parasols, or sunshades, or walking sticks, when imported by manufacturers for use in their factories; also hollow blocks of wood for use only in the manufacture of artificial limbs, when imported by manufacturers of such articles (Customs Memo. No. 1491B, dated 11th Aug. 1908)	Free.
Lifeboats and life-saving apparatus specially imported by Societies to encourage the saving of human life	Free.
Ten-pin blocks of wood in the rough, when imported by the manufacturers of ten-pins for use only in the manufacture of such articles in their own factories:	
Under the British Preferential Tariff	5 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
(Customs Memo. No 1591B, dated 7th June 1910.)	
Cane, reed or rattan, not further manufactured than split, when for use in Canadian manufactures	Free.
[Customs Memo. No. 1684B, dated 14th June 1912.]	
Other cane, reeds, or rattans, not further manufactured than split:	
Under the British Preferential Tariff	7½ % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
Sawn board, planks and deals planed or dressed on one or both sides when the edges thereof are jointed, or tongued and grooved:	
Under the British Preferential Tariff	17½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Veneers of oak, rosewood, mahogany, Spanish cedar, and walnut, not over $\frac{3}{32}$ of an inch in thickness:	
Under the British Preferential Tariff	5 % *ad valorem.*
„ General Tariff	7½ % *ad valorem.*
Other veneers of wood not over $\frac{3}{32}$ of an inch in thickness:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*	£	s.	d.
Corks manufactured from corkwood:			
Over ¾ in. in diameter measured at the larger end:			
Under the British Preferential Tariff - - *Per lb.*	0	0	1·97
„ General Tariff - - - - - „	0	0	2·47
Three-quarter inch and less in diameter measured at the larger end:			
Under the British Preferential Tariff - - - *Per lb.*	0	0	2·96
„ General Tariff - - - - - „	0	0	3·95
Corkboard, compressed or granulated, mixed with tar:			
Under the British Preferential Tariff - - - 15 % *ad valorem.*			
„ General Tariff - - - - - 20 % *ad valorem.*			
(Appraisers' Bulletin No. 746, dated 13th January 1914.)			
Cork slabs, boards, planks, and tiles produced from cork waste or granulated or ground cork:			
Under the British Preferential Tariff - - - 20 % *ad valorem.*			
„ General Tariff - - - - - 30 % *ad valorem.*			
Other manufactures of corkwood, or corkbark, including strips, shives, shells, and washers of cork:			
Under the British Preferential Tariff - - - - 15 % *ad valorem.*			
„ General Tariff - - - - - 20 % *ad valorem.*			
D shovel handles, wholly of wood:			
Under the British Preferential Tariff - - - - 10 % *ad valorem.*			
„ General Tariff - - - - - 15 % *ad valorem.*			
Wood handles, when imported by manufacturers of D shovel handles, for use only in the manufacture of such D shovel handles in their own factories:			
Under the British Preferential Tariff - - - 10 % *ad valorem.*			
„ General Tariff - - - - 15 % *ad valorem.*			
(Customs Memo. No. 1591B, dated 7th June 1910.)			
Heading and stave bolts, and staves in the rough of poplar:			
Under the British Preferential Tariff - - - - 15 % *ad valorem.*			
„ General Tariff - - - - - 20 % *ad valorem.*			
Churns, brooms, whisks, washboards, pounders, and rolling pins:			
Under the British Preferential Tariff - - - - 15 % *ad valorem.*			
„ General Tariff - - - - - 20 % *ad valorem.*			
Umbrella, parasol, and sunshade sticks and handles, not elsewhere specified; also plates engraved on wood:			
Under the British Preferential Tariff - - - - 15 % *ad valorem.*			
„ General Tariff - - - - - 20 % *ad valorem.*			
Coffins and caskets:			
Under the British Preferential Tariff - - - - 17½ % *ad valorem.*			
„ General Tariff - - - - - 25 % *ad valorem.*			
Mouldings of wood, plain, gilded or otherwise further manufactured:			
Under the British Preferential Tariff - - - - 17½ % *ad valorem.*			
„ General Tariff - - - - - 25 % *ad valorem.*			
Sheet wadding, made from wood pulp fibre, such as is frequently used for padding confectionery boxes, &c.:			
Under the British Preferential Tariff - - - 17½ % *ad valorem.*			
„ General - - - - - - 25 % *ad valorem.*			
(Appraisers' Bulletin No. 746, dated 13th Jannary 1914.)			
Wood pulp; and also wire-bound wooden pipes when not for use in alluvial gold mining:			
Under the British Preferential Tariff - - - - 15 % *ad valorem.*			
„ General Tariff - - - - - 25 % *ad valorem.*			
Fishing rods, walking sticks, and walking canes of all kinds:			
Under the British Preferential Tariff - - - 20 % *ad valorem.*			
„ General Tariff - - - - - 30 % *ad valorem.*			

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Window cornices and cornice poles:
- Under the British Preferential Tariff - - - - 20 % *ad valorem.*
- „ Intermediate Tariff - - - - 27½ % *ad valorem.*
- „ General Tariff - - - - - 30 % *ad valorem.*

Blinds (wood):
- Under the British Preferential Tariff - - - 20 % *ad valorem.*
- „ General Tariff - - - - - 30 % *ad valorem.*

Briar pipe bowls, unfinished and unmounted, without mouthpieces:
- Under the British Preferential Tariff - - - 17½ % *ad valorem.*
- „ Intermediate Tariff - - - - 22½ % *ad valorem.*
- „ General Tariff - - - - 25 % *ad valorem.*

(Appraisers' Bulletin No. 350, dated 12th October 1909.)

Picture frames and photograph frames of any material:
- Under the British Preferential Tariff - - - - 20 % *ad valorem.*
- „ Intermediate Tariff - - - - 27½ % *ad valorem.*
- „ General Tariff - - - - - 30 % *ad valorem.*

Show cases; also window shade or blind rollers:
- Under the British Preferential Tariff - - - - 22½ % *ad valorem.*
- „ General Tariff - - - - - 35 % *ad valorem.*

Musical instrument cases and fancy cases or boxes of all kinds; also reed and rattan covered:
- Under the British Preferential Tariff - - - 22½ % *ad valorem.*
- „ Intermediate Tariff - - - 30 % *ad valorem.*
- „ General Tariff - - - - - 35 % *ad valorem.*

Tobacco pipes of all kinds, cigar and cigarette holders and smokers' sets:
- Under the British Preferential Tariff - - - 22½ % *ad valorem.*
- „ Intermediate Tariff - - - 32½ % *ad valorem.*
- „ General Tariff - - - - - 35 % *ad valorem.*

Ships and other vessels built in any *Foreign* country, if British registered since 1st Sept. 1902, on application for license to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof (as provided in an Act respecting the coasting trade of Canada):
- Under the General Tariff - - - - - 25 % *ad valorem.*

Equipments or any part thereof, including boats purchased or supplied in a foreign country, on the expenses of repairs made in a foreign country upon a vessel employed in the coasting trade of Canada, if arriving within one year after the repairs have been made or equipments purchased or supplied:
- (i) On the expenses of repairs - - - - 25 % *ad valorem.*
- (ii) On equipments, including boats - - - - Same duty as on articles imported in the ordinary course.
  (Act No. 19 of 1908.)

Vessels, dredges, scows, yachts, boats and other water-borne craft built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof) on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof, on arrival in Canada:
- Under the British Preferential Tariff - - - - 15 % *ad valorem.*
- „ General Tariff - - - - - 25 % *ad valorem.*

Creosoted paving blocks of wood:
- Under the British Preferential Tariff - - - 17½ % *ad valorem.*
- „ Intermediate Tariff - - - - 22½ % *ad valorem.*
- „ General Tariff - - - - - 25 % *ad valorem.*

(Appraisers' Bulletin No. 299, dated 25th January 1909.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
DOMINION OF CANADA—*cont.*	
All other manufactures of wood :	
Under the British Preferential Tariff - - - -	17½ % *ad valorem.*
„ Intermediate Tariff - - - -	22½ % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
[*Note.*—It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909 that "barrels containing pork are dutiable at the same rate as if imported empty."]	
NEWFOUNDLAND.	
Barrels, boxes, casks, and other vessels exported filled with Newfoundland products, or exported empty and returned filled with foreign products; provided that proof is given of the identity of such articles, and that they are returned within one year from the time of exportation without having been advanced in value or improved in condition by any process of manufacture or otherwise (the above not to include articles on which drawback has been paid) - - - -	Free.
Shooks and other coverings with labels when imported by manufacturers for their use in the manufacture of tobacco - -	Free.
Wood boxes and labels, when imported by tea dealers to be used by them in packing tea in small packages - - -	Free.
Churns of all descriptions - - - - - - -	Free.
Artificial limbs - - - - - - -	Free.
Chair cane, and reeds of withrod, unmanufactured - - -	Free.
Fancy hardwood, imported solely for use in the fittings of churches and chapels; wood for blocking, to be used for photo-engraving; black-boards for colleges and schools; also lignum vitæ - - - - - - - -	Free.
Boards and planks of hardwood over 18 ft. in length, when imported for shipbuilding; mast-pieces of pitch pine, Oregon pine, or similar hardwood; timber of hardwood when imported for shipbuilding, upon such certificates as may be required by the Minister of Finance and Customs - - - -	Free.
Boards, under 1 inch in thickness (not grooved or tongued), imported expressly for manufacturing dories - *Per* 1,000 *ft.*	0 4 1·33(*a*)
Boards and planks, grooved, tongued, or planed, 1 inch thick, and in proportion for any greater thickness - *Per* 1,000 *ft.*	1 0 6·67(*a*)
Other boards and planks, 1 inch in thickness, and in proportion for any greater thickness - - - - *Per* 1,000 *ft.*	0 16 5·33(*a*)
Other lumber :	
Oak, pitch pine, elm, beech, greenheart, and ironwood, under 5 inches square, not elsewhere specified - - *Per* 1,000 *ft.*	0 4 1·33(*a*)
Timber, squared or partly squared, measuring 5 inches square and over (not including mast pieces, wharf shores, undressed logs, or other articles elsewhere specified) - - *Per ton*	0 2 5·60(*a*)
Mast pieces, spars, and wharf shores, undressed :	
Under 60 ft. in length - - - - *Per ton*	0 9 10·40(*a*)
60 ft. or over „ - - - - - - „	0 4 11·20(*a*)
Mast pieces and spars, dressed or partly dressed :	
Under 60 ft. in length - - - - -	30 % *ad val.* (*a*)
60 ft. or over „ - - - - - - -	20 % *ad val.* (*a*)
Herring barrels - - - - - - - *Each*	0 1 0·33(*a*)
Casks in which dry goods are imported, capable of holding liquids - - - - - - *Each*	0 6 2(*a*)
Casks, empty (second-hand) :	
45 gallons and under - - - - - „	0 2 0·67(*a*)
Over 45 gallons - - - - - - - „	0 6 2(*a*)
All other empty casks - - - - - -	60 % *ad val.* (*a*)

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND—*cont.*	£ s. d.
Cask-staves (second-hand):	
To make casks of:	
45 gallons and upwards - - - - *Per* 120	1 4 8(*a*)
Under 45 gallons - - - - - - „	0 6 2(*a*)
Staves, other:	
Undressed, oak - - - - - - -	5 % *ad val.* (*a*)
„ other - - - - - - -	25 % *ad val.* (*a*)
Partly or wholly manufactured and dressed - - *Per* 1,200	1 2 7·33(*a*)
Headings for coopers' use - - - - *Per pair*	0 0 2·47(*a*)
Rushes for coopers' use; hoops for masts; dorey oars; broom handles - - - - - - - - -	20 % *ad val.* (*a*)
Shingles and laths - - - - - *Per* 1,200	0 2 5·60(*a*)
Carriage-builders' materials: (*b*)	
Whitewood, basswood, ash, and hickory, not planed or dressed, imported by blockmakers, wheelwrights, or carriage-builders to be used in their own manufactures - - *Per* 1,000 *ft.*	0 8 2·67(*a*)
Wheel spokes for carriages, any size up to 1¾ ins. - -	30 % *ad val.* (*a*)
Wheel spokes for carriages and other vehicles, over 1¾ ins. -	50 % *ad val.* (*a*)
Rims for wheels, all sizes - - - - - - -	30 % *ad val.* (*a*)
Carriage shafts, not trimmed - - - - - -	30 % *ad val.* (*a*)
„ „ trimmed or partly trimmed - - -	50 % *ad val.* (*a*)
Carriage poles or seats made up or part made up - -	50 % *ad val.* (*a*)
Hubs for carriage wheels, or blocks to make such hubs, up to 8 ins. in diameter - - - - - - -	30 % *ad val.* (*a*)
Hubs for vehicles, or blocks to make such hubs, over 8 ins. in diameter - - - - - - - -	50 % *ad val.* (*a*)
Bows for hoods - - - - - - - - -	30 % *ad val.* (*a*)
Canoes, ships' boats, skiffs and open or decked pleasure sail boats of any material; boats or launches propelled by electricity or other mechanical power - - - - - -	35 % *ad val.* (*a*)
Ships and other vessels built in any British or foreign country which are to be continuously employed in connection with the trade or fisheries of the colony - - - -	Free.
Ships and other vessels built in any foreign country, whether steam or sailing vessels, on the fair market value of the hull, rigging, boilers, steam engines, and other machinery, and all other appurtenances of ships and other vessels - -	5 % *ad val.* (*a*)
Cork and corkwood; also patterns of metal manufactures -	10 % *ad val.* (*a*)
Axe handles; poles for picks; pegs and pegwood; wood findings for harness making; also wooden shanks and lasts - -	25 % *ad val.* (*a*)
Blocks for ships; picture and photograph frames; trunks and valises partly or wholly of wood; pails and tubs; washboards; pounders; rolling pins; mouldings, plain, gilded, or otherwise manufactured; fishing rods; walking sticks and canes; coffins and caskets; also hoops for coopers' use - - - -	40 % *ad val.* (*a*)
Beaver board and similar manufactures of wood or pulp, not otherwise provided for - - - - *Per* 1,000 *ft.*	1 0 6·67(*a*)
All other wood and timber and manufactures thereof - -	40 % *ad val.* (*a*)
BAHAMAS.	
Dredges capable of being used for sponging - - -	Prohibited.
Dye woods - - - - - - - -	Free.
Sleepers for railways and tramways; spars; windlasses - -	Free.
Barrels and boxes, if empty and for re-exportation; crate ends and laths; staves, heads, and hoops for the construction of barrels, and other packages for packing; empty cigar boxes; also packages for the exportation of any native produce -	Free.

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.
(*b*) For rates of duty on finished parts of carriages, *see* under "Carriages."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BAHAMAS—*cont.*	
The ordinary casing or covering of goods imported, both outer and inner ordinary and usual commercial package - - -	Free.
Boats and launches propelled by machinery and used exclusively as tenders for vessels in any port of the Colony - -	Free.
Vessels, lighters, or other craft brought into the Colony for repairs and not intended for use in the Colony after such repairs have been effected - - - - -	Free.
Shingles, cypress, 4 ins. wide at butt - *Per* 1,000	0 2 0
" " 5 " " " - - "	0 3 0
" " 6 " " " - - "	0 4 0
" all other - - - "	0 2 0
All other lumber - - - - - *Per* 1,000 *ft.*	0 10 0 (*a*)
Motor boats - - - - - -	5 % *ad val.* (*b*)
All other manufactures of wood and timber - -	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
Boats and boat spars - - - - -	Free.
Oars - - - - - -	Free.
All materials for use exclusively in the construction, equipment, and operation of railways and tramways - -	Free.
Lumber, rough or sawn - - *Per* 1,000 *ft. of* 1 *in. thick*	0 7 0
" planed, smoothed, tongued, or grooved *Per* 1,000 *ft. of* 1 *in. thick*	0 10 0
Shingles - - - " " "	0 1 6
Hulls and materials of vessels wrecked, derelict, stranded, or condemned - - - - -	10 % *ad valorem.*
All other wood and timber - - - -	10 % *ad valorem.*
JAMAICA.	
Bee-hives - - - - - - - - -	Free.
[The importation of bee-hives, except by permission in writing of the Director of Agriculture, is prohibited.]	
All materials for use exclusively in the construction and equipment of railways and tramways - - - -	Free.
Artificial limbs, crutches and other appliances for the relief of bodily disablement - - - - -	Free.
Wood for hoops and truss-hoops; staves and headings; shooks for tierces, puncheons, barrels, hogsheads, and casks; shooks for boxes or crates to be used in packing native agricultural produce	Free.
Pitch pine, white pine, and other lumber:	
Rough or sawn *Per* 1,000 *sup. ft.* (1 *in. thick*)	0 9 0
Planed, smoothed, grooved and tongued, ceiling and flooring boards; clinker or beaded boards, not otherwise manufactured - - *Per* 1,000 *sup. ft.* (1 *in. thick*)	0 14 0
Shingles, cypress, more than 12 ins. in length - *Per* 1,000	0 6 0
" wallaba - - "	0 6 0
" other - - - - - "	0 4 0
All other wood and timber - - - - -	10 % *ad valorem.*
[*Note.*—A *drawback* equal to the duty paid is allowed on shipbuilding materials or accessories used in the repair or construction of foreign-going vessels; a certificate under the hand of the builder or repairer is required to the effect that such materials have been used for the purpose aforesaid.]	

(*a*) A *rebate* of the duty is allowed upon lumber used in the fitting-up of vessels for the reception of native fruit to be exported from the Colony, upon production of a declaration, to be made before a justice of the peace, setting forth the quantity of lumber actually used.

(*b*) The maximum amount of duty in respect of each boat is not to exceed 5*l.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSINICATION AND TARIFF RATES OF DUTY.

	£ s. d.
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including carts, casks (empty), shooks, and staves, trucks, truss-hoops, waggons, and wood hoops	Free.
Packages or coverings in which goods are imported, if in the opinion of the Treasurer they are usual or necessary for the purpose	Free.
Appliances for bee-keeping	Free.
[Under the "Importation of Bees Ordinance, No. 8 of 1912," it is provided that it shall not be lawful to import into the Colony any bee-hive or part of a bee-hive, or any article whatsoever which has been used in connection with bees. Every bee-hive or part of a bee-hive, or other article adapted for use in connection with bee-keeping, must be landed at the Port of Castries, and the Treasurer shall, prior to delivery, cause it to be conveyed to the Agricultural Authority, who shall thereupon inspect it, and if he is satisfied that it has not been previously used in connection with bee keeping he shall cause it to be returned to the Treasurer for delivery in due course to the importer; but if he is satisfied that it has been previously used in connection with bee-keeping he shall cause it to be destroyed or, at his discretion, shall return it for exportation by the importer in such manner as he may direct.]	
Railway and tramway materials; bridges of iron or wood; also coal baskets for use in the conveyance of coal to and from ships	Free.
Lumber:	
White and spruce pine (except spars) - *Per* 1,000 *sup. ft.*	0 10 0 (*a*)
Pitch pine, and all other descriptions of lumber, except spars *Per* 1,000 *sup. ft.*	0 16 0 (*a*)
Shingles, cypress and wallaba - - - *Per* 1,000	0 6 0 (*a*)
„ pine - - - - - „	0 4 0 (*a*)
Hulks	20 % *ad valorem.*
Coffins; doors, sashes, and blinds; trunks and baskets:	
Under the British Preferential Tariff	12 % *ad valorem.*
General Tariff	15 % *ad valorem.*
All other wood and timber	15 % *ad val.* (*a*)
ST. VINCENT.	
Churns, butter-workers, and butter making appliances; beehives and bee-keeping apparatus; bridges of wood, or of wood and iron combined; spars for ships; shooks, wood and truss-hoops, staves, headings, and empty produce barrels, casks, cases, puncheons, and hogsheads	Free.
Shingles:	
Under the British Preferential Tariff - *Per* 1,000	0 2 0
„ General Tariff - - - „	0 2 6
Wood, unmanufactured:	
Spruce, white pine, and hemlock:	
Under the British Preferential Tariff - *Per* 1,000 *ft.*	0 5 0
„ General Tariff - - „	0 6 3

(*a*) Planks, boards, deals, joists, scantling, shingles, shooks, staves, and heading may be imported at *four-fifths* of the above-specified General Tariff rates, when entitled to entry under the British Preferential Tariff, in accordance with the terms of the Canadian-West Indian Reciprocity Agreement of 1912.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under*. HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ST. VINCENT—*cont.*				
Wood, unmanufactured—*cont.*				
Pitch Pine:				
Under the British Preferential Tariff -	*Per* 1,000 *ft.*	0	8	0
„ General Tariff - -	„	0	10	0
All other kinds:				
Under the British Preferential Tariff -	„	0	12	6
„ General Tariff - -	„	0	15	7½
Coffins; doors, sashes, and blinds; trunks and baskets:				
Under the British Preferential Tariff - - -		10 % *ad valorem.*		
„ General Tariff - - - - -		12½ % *ad valorem.*		
All other wood manufactures - - - -		10 % *ad valorem.*		
BARBADOS.				
Sleepers and other materials for use in the construction, maintenance, or extension of the railway - - - -		Free.		
Hulls, masts, spars, and furniture of condemned ships on which tonnage dues have been paid - - - -		Free.		
Logwood; wood for fuel; hoe-sticks; sawdust - -		Free.		
Hemlock, birch, beech, white pine, and spruce:				
Under the British Preferential Tariff -	*Per* 1,000 *sup. ft.* (1 *in. thick*)	0	5	0
„ General Tariff - -	„	0	6	3
Pitch pine:				
Under the British Preferential Tariff -	„	0	4	0
„ General Tariff - -	„	0	5	0
Hoops, whether coiled or straight - -	*Per* 1,200 *pieces*	0	6	0
All other kinds of wood (except in naves, felloes, spokes, and unsquared posts):				
Under the British Preferential Tariff -	*Per* 1,000 *cub. ft.*	0	7	6
„ General Tariff - -	„	0	9	4½
Shingles of all descriptions:				
Under the British Preferential Tariff - -	*Per* 1,000	0	1	6
„ General Tariff - - -	„	0	1	10½
Staves, white and red oak, whether loose or made up in bundles or shooks:				
Under the British Preferential Tariff -	*Per* 1,200 *pieces*	0	4	9½
„ General Tariff - -	„	0	6	0
Wood, heading:				
Under the British Preferential Tariff - - -		9 % *ad valorem.*		
„ General Tariff - - - - -		11¼ % *ad valorem.*		
Doors, sashes, and blinds:				
Under the British Preferential Tariff - - -		8 % *ad valorem.*		
„ General Tariff - - - - -		10 % *ad valorem.*		
Trunks and baskets of all kinds, and coffins:				
Under the British Preferential Tariff - - -		9 % *ad valorem.*		
„ General Tariff - - - -		11¼ % *ad valorem.*		
Oxbows - - - - -	*Per doz.*	0	0	6
Truss-hoops - - - -	*Per set of nine*	0	1	3
Naves, felloes, spokes, and unsquared posts - - -		10 % *ad valorem.*		
All other wood manufactures - - - - -		10 % *ad valorem.*		
GRENADA.				
Lumber:				
Spruce and white pine - -	*Per* 1,000 *sup. ft.*	0	5	0(*a*)
Pitch pine and all other descriptions of lumber (except spars)	*Per* 1,000 *sup. ft.*	0	10	0(*a*)

(*a*) Planks, boards, deals, joists, scantling, shooks, staves, and headings may be imported at *four-fifths* of the above specified General Tariff rates when entitled to entry under the British Preferential Tariff, in accordance with the terms of the Canadian-West Indian Reciprocity Agreement of 1912.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
GRENADA—*cont.*			
Shingles:			
Under the British Preferential Tariff - *Per* 1,000	0	2	4⅔
„ General Tariff - - - „	0	3	0
Doors, sashes, and blinds:			
Under the British Preferential Tariff - - -	8 % *ad valorem.*		
„ General Tariff - - - - -	10 % *ad valorem.*		
Trunks and baskets of all kinds, and coffins:			
Under the British Preferential Tariff - - -	8 % *ad valorem.*		
„ General Tariff - - - - -	10 % *ad valorem.*		
New trunks and puncheons - - - - -	10 % *ad valorem.*		
All other wood and timber - - - -	10 % *ad val.* (*b*)		
VIRGIN ISLANDS.			
Bridges of wood, or of iron and wood combined; wooden houses, complete; also materials for railways and tramways -	Free.		
Shingles:			
Cedar and pine - - - -	Free.		
Cypress and wallaba - - - -	Free.		
Hoops - - - - - -	Free.		
Pitch pine, white pine, spruce, and all hard woods - -	Free.		
Staves - - - - - -	Free.		
Shooks - - - - - -	Free.		
All other wood and timber - - - -	10 % *ad valorem.*		
ST. CHRISTOPHER—NEVIS.			
Boxes, barrels, crates, and inner packings of all kinds; also packages and coverings (except butts, casks, puncheons, tierces, and trunks) in which goods are actually imported, if usual and proper for the purpose - - -	Free.		
Shingles, cedar and pine - - - *Per* 1,000	0	2	3 (*a*)
„ cypress and wallaba - - - „	0	5	0 (*a*)
Hoops - - - - - *Per* 1,200	0	10	5
Pitch pine - - *Per* 1,000 *sup. ft.* (1 *in. thick*)	0	12	6 (*a*)
White pine - - - „ „ „	0	8	4 (*a*)
Oak, beech, elm, mahogany, hickory, and all hard woods *Per* 1,000 *sup. ft.* (1 *in. thick*)	1	5	0 (*a*)
Spruce and hemlock - „ „ „	0	7	0 (*a*)
Staves - - - - - *Per* 1,000	0	10	5 (*a*)
Shooks, for hogsheads, tierces, or puncheons - *Each bundle*	0	0	4 (*a*)
„ „ „ „ with heads *Each bundle*	0	0	5 (*a*)
Spars - - - - - - -	11 % *ad val.* (*a*)		
Coffins; doors, sashes, and blinds; trunks and baskets:			
Under the British Preferential Tariff - - -	8⅓ % *ad valorem.*		
„ General Tariff - - - - - -	11 % *ad valorem.*		
All other wood and timber - - - - -	11 % *ad val.* (*a*)		
ANTIGUA.			
Boxes, barrels, crates, and inner packings of all kinds; packages and coverings (except butts, puncheons, hogsheads, tierces, and trunks) in which goods are actually imported, if usual and proper for the purpose; and also empty packages passed by the Treasurer as having been exported from Antigua with molasses therein, or to be imported in exchange for such packages - - - -	Free.		

(*a*) Planks, boards, deals, joists, scantling, shingles, shooks, staves, and headings may be imported at *four-fifths* of the above specified General Tariff rates when entitled to entry under the British Preferential Tariff, in accordance with the terms of the Canadian-West Indian Reciprocity Agreement of 1912.

(*b*) See note (*a*) on the previous page.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
ANTIGUA—*cont.*	
Materials for railways and tramways	Free.
Shingles:	
Cedar and pine - *Per* 1,000	0 3 6 (*a*)
Cypress and wallaba - „	0 7 0 (*a*)
Hoops (except truss hoops) - *Per* 1,200	0 10 5
Pine, pitch - *Per* 1,000 *ft. sup.* (1 *in. thick*)	0 12 6 (*a*)
„ white and spruce - „ „ „	0 8 4 (*a*)
Oak, beech, elm, mahogany, hickory, and all hard woods - „ „ „	1 5 0 (*a*)
Staves - *Per* 1,000	0 10 5 (*a*)
Shooks without heads - *Per bundle*	0 0 4 (*a*)
„ with heads - „	0 0 5 (*a*)
Coffins; doors, sashes, and blinds; trunks and baskets:	
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff	$13\frac{1}{3}$ % *ad valorem.*
All other wood and timber	$13\frac{1}{3}$ % *ad val.* (*a*)
MONTSERRAT.	
Boxes, barrels, crates, and inner packages of all kinds (except butts, puncheons, hogsheads, tierces, and trunks) in which goods are actually imported, if usual and proper for the purpose; also all empty packages passed by the Treasurer as having been exported from Montserrat with molasses or lime juice therein, or to be imported in exchange for such packages; ship-building materials and accessories for the construction, equipment, or repair of a particular vessel or boat	Free.
Materials for railway and tramway permanent way	Free.
Shingles:	
Cedar and pine - *Per* 1,000	0 3 $1\frac{1}{2}$ (*a*)
Cypress and wallaba - „	0 6 3 (*a*)
Staves - „	0 12 6 (*a*)
Shooks, with heads - *Per bundle*	0 0 6 (*a*)
„ without heads - „	0 0 $4\frac{1}{2}$ (*a*)
Hoops - *Per* 1,200	0 12 6
Pine, pitch - *Per* 1,000 *sup. ft.* (1 *in. thick*)	0 12 6 (*a*)
„ white and spruce - „ „ „	0 9 $4\frac{1}{2}$ (*a*)
Oak, beech, elm, mahogany, hickory, and all hard wood - „ „ „	1 11 3 (*a*)
Spars of wood	15 % *ad val.* (*a*)
Coffins; doors, sashes, and blinds; trunks and baskets:	
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff	$13\frac{1}{3}$ % *ad valorem.*
All other wood and timber	$13\frac{1}{3}$ % *ad val.* (*a*)
DOMINICA.	
Bridges of iron or wood, or of both combined; materials for railways and tramways; masts, spars, fittings, &c., of ships, boats, or lighters	Free.
Hoops, truss - *Per set*	0 2 0
„ other (coiled or straight) - *Per* 1,200	0 8 0
Pitch pine - *Per* 1,000 *sup. ft.* (1 *in. thick*)	0 12 6 (*a*)
Soft woods—white pine, spruce, &c. - „ „ „	0 8 4 (*a*)
Hard woods—oak, beech, elm, mahogany, cedar, hickory, &c. - *Per* 1,000 *sup. ft.* (1 *in. thick*)	1 0 10 (*a*)

(*a*) Planks, boards, deals, joists, scantling, shingles, shooks, staves, and headings may be imported at *four-fifths* of the above specified General Tariff rates when entitled to entry under the British Preferential Tariff, in accordance with the terms of the Canadian-West Indian Reciprocity Agreement of 1912.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINICA—*cont.*		£	s.	d.
Shingles, cedar and pine	*Per* 1,000	0	3	0 (*a*)
„ wallaba	„	0	4	2 (*a*)
„ cypress	„	0	5	0 (*a*)
Staves	„	0	5	0 (*a*)
Shooks; also empty packages for produce		5 % *ad val.* (*a*)		
Wooden houses, complete, ready for erection, with their fittings		10 % *ad valorem.*		
Spars, in the rough or finished		12½ % *ad valorem.*		
Coffins; doors, sashes, and blinds; trunks and baskets:				
Under the British Preferential Tariff		10 % *ad valorem.*		
„ General Tariff		12½ % *ad valorem.*		
All other wood and timber		12½ % *ad val.* (*a*)		

TRINIDAD AND TOBAGO.				
Bark		Free.		
Ships, boats and launches		Free.		
Timber, unmanufactured:				
Sawn or hewn, undressed:				
Under the British Preferential Tariff	*Per* 1,000 *ft.*	0	6	8
„ General Tariff	„	0	8	4
Sawn or hewn, wholly or partly dressed:				
Under the British Preferential Tariff	„	0	10	0
„ General Tariff	„	0	12	6
Shingles:				
Under the British Preferential Tariff	*Per* 1,000	0	1	2½
„ General Tariff	„	0	1	6
Staves and headings of oak—the pack or packs containing staves and headings for one puncheon or two hogsheads:				
Under the British Preferential Tariff	*Per pack*	0	0	8
„ General Tariff	„	0	0	10
Shooks, staves, and headings, other kinds:				
Under the British Preferential Tariff		8 % *ad valorem.*		
„ General Tariff		10 % *ad valorem.*		
Doors, sashes, and blinds:				
Under the British Preferential Tariff		8 % *ad valorem.*		
„ General Tariff		10 % *ad valorem.*		
Coffins, trunks, and baskets:				
Under the British Preferential Tariff		8 % *ad valorem.*		
„ General Tariff		10 % *ad valorem.*		
All other wood and timber		10 % *ad valorem.*		

BERMUDA.	
Firewood Vessels built out of the Bermuda Islands, and subsequently sold therein, and their appurtenances for the time being forming part of such vessels Vessels, dredgers, boats, plant, and materials imported by any Contractor or other person for surveying or improving any of the channels or harbours of the Bermuda Islands under any contract or agreement with the Government Boats imported by or for the Bermuda Natural History Society for the purpose of the Biological Station or Aquarium	Free.

(*a*) Planks, boards, deals, joists, scantling, shingles, shooks, staves, and headings may be imported at *four-fifths* of the above specified General Tariff rates when entitled to entry under the British Preferential Tariff, in accordance with the terms of the Canadian-West Indian Reciprocity Agreement of 1912.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BERMUDA—*cont.*	
Box material to be used for the exportation of produce grown in the Bermuda Islands - - - - -	Free.
Cooperage stock, consisting of staves, heads, hoops, and lining strips -	Free.
Empty barrels - - - - - -	Free.
All other wood and timber - - - - -	10 °/₀ *ad valorem.*
BRITISH HONDURAS.	
Ox bows and yokes - - - - - - -	Free.
Plant and material for railways, tramways, telegraphs and telephones -	Free.
Vessels, boats, and launches of all kinds - - - -	Free.
Artificial limbs or parts thereof - - - -	Free.
Timber (except pine) and dyewoods indigenous to the Colony -	Free.
Barrels, casks, cases and crates (empty), or parts thereof (including hoops and bungs) - - - - -	Free.
Vats or parts thereof - - - - - -	Free.
Firewood - - - - - -	Free.
Lumber (not including spars), undressed - - *Per* 1,000 *ft.*	0 4 1·33
" " " dressed - - "	0 6 2
All other wood and timber - - - - -	12½ °/₀ *ad valorem.*
BRITISH GUIANA.	
Materials considered by the Governor-in-Council to be necessary for the construction and maintenance of a railway between the Demerara and Essequebo Rivers, in terms of the contract, dated 11th December 1893, between the Government and the Sproston Dock and Foundry Co.; materials for use in other railways or special works, which in the opinion of the Governor-in-Council, may be useful in the development of the resources of the Colony - - -	Free.
Artificial limbs - - - - - - -	Free.
Launches and steamers of all kinds - - - - -	Free.
Lumber:	
Undressed:	
Under the British Preferential Tariff - *Per* 1,000 *ft.* (*board measure*)	0 10 0 (*a*)
" General Tariff - - " "	0 12 6 (*a*)
Dressed:	
Under the British Preferential Tariff " "	0 16 8 (*a*)
" General Tariff - - " "	1 0 10 (*a*)
[An allowance of 5 °/₀ for splits is made in the case of spruce and white pine lumber, not grooved, tongued or dressed.]	
Shingles (wooden) of all kinds:	
Under the British Preferential Tariff - - *Per* 1,000	0 1 8 (*a*)
" General Tariff - - - - "	0 2 1 (*a*)
Doors, sashes, and blinds:	
Under the British Preferential Tariff - - - -	12 °/₀ *ad val.* (*b*)
" General Tariff - - - - - -	15 °/₀ *ad val.* (*b*)
Shooks for making puncheons, hogsheads, or barrels for holding rum or molasses, per pack or packs containing shooks for 1 puncheon, or 2 hogsheads, or 3 barrels:	
Under the British Preferential Tariff - - *Per pack or packs*	0 1 4 (*a*)
" General Tariff - - - " "	0 1 8 (*a*)

(*a*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.
(*b*) " " 10 °/₀ " " " "

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

WOOD AND TIMBER—*continued.*

[*See also under* HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.	
BRITISH GUIANA—*cont.*				
Staves and headings:				
White oak:				
Under the British Preferential Tariff - - *Per* 1,000	1	6	8	(*a*)
„ General Tariff - - - - „	1	13	4	(*a*)
Of every other description:				
Under the British Preferential Tariff - - „	1	0	0	(*a*)
„ General Tariff - - - - „	1	5	0	(*a*)
Cork manufactures - - - - - - *Per lb.*	0	0	5	(*a*)
Match splints in cases, each containing the equivalent of 10 gross of matches of the ordinary length - - - - *Per case*	0	15	7½	
[There is no *additional* charge on matches.]				
Trunks, baskets, and coffins:				
Under the British Preferential Tariff - - - -	12 % *ad val.*			(*b*)
„ General Tariff - - - - - -	15 % *ad val.*			(*b*)
All other wood and timber - - - - -	15 % *ad val.*			(*b*)
GIBRALTAR.				
All kinds - - - - - - -	Free.			
MALTA.				
All kinds - - - - - - -	Free.			
CYPRUS.				
Casks (including empty casks) and vats, and staves and hoops used in their construction - - - - -	Free.			
Boats - - - - - -	Free.			
Firewood which, in the opinion of the Principal Officer of Customs at the place of importation, has been imported for the purpose only of being used as fuel - - - - -	Free.			
Logwood - - - - - *Per* 100 *okes*	0	1	9⅓	
All other wood and timber - - - - -	10 % *ad valorem.*			

(*An oke* = 2·8 *lbs.*)

(*a*) With an additional charge of 5% on the amount of duty leviable at the rate given.
(*b*) „ „ 10% „ „ „ „ „

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage).

(*See also under* GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

Uniforms imported by a public servant for his personal use	Free.
All other apparel	5 % *ad valorem.*

[*Note.*—"Apparel" is defined under Resolution of July 13th 1906, to include "articles of clothing for personal use or wear, "which have been so cut, shaped, sewn, or otherwise treated as "to be ready for use or wear without manipulation, or without "further manipulation save of an unimportant character."]

ADEN.

All kinds	Free.

STRAITS SETTLEMENTS (including LABUAN).

All kinds	Free.

CEYLON.

Uniforms, civil, naval, and military	Free.
Regimental clothing imported for the use of His Majesty's Land and Sea Forces, including Volunteers	Free.
Cotton goods, made up	4 % *ad valorem.*
All other apparel	5½ % *ad valorem.*

MAURITIUS.

Articles of civil, naval, and military uniforms intended for the personal use of the importer; also apparel (arriving as baggage by steamer, but not by Parcel Post), the property of a person coming to the Colony and for his personal use, if it arrives within *three* months before or after the arrival of such person	Free.
Cast off clothes	Prohibited.
All other apparel	12 % *ad valorem.*

SEYCHELLES.

Articles of civil, military, or naval uniform, intended for the personal use of the importer; also apparel (arriving as baggage by steamer, but not by Parcel Post), the property of a person coming to the Colony, and for his personal use, if it arrives within *three* months before or after the arrival of such person	Free.
All other apparel	12½ % *ad valorem.*

HONG KONG.

All kinds	Free.

COMMONWEALTH OF AUSTRALIA.

Second-hand clothing from any proclaimed place other than second-hand clothing for the personal use of the importer or consignee which on arrival shall be submitted to disinfection as prescribed in the Quarantine Regulations, at the expense of the importer or consignee; also all used clothing accompanying a deck passenger from Asiatic and East Indian ports, unless on arrival such clothing has, at the expense of the importer, been submitted to disinfection as prescribed. (Quarantine Proclamation dated 30th August 1910)	Prohibited.
Diving dresses	Free.
Theatrical costumes, and properties as prescribed by departmental By-laws	Free.

[It is laid down under Customs By-laws No. 174, dated 28th July 1911, and 233, dated 18th June 1912, respectively, that

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(*See also under* GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Theatrical costumes—*cont.*

theatrical properties made of metal, and costumes (excepting those of modern European use and fashion) and such other theatrical properties as may be approved by the Minister, may be admitted free of duty, provided that security be given that they shall be used only for the purpose of theatrical representation, and provided that security will be furnished that they will be exported within six months after delivery by the Customs, or such further time as the Comptroller General may allow.]

Uniforms for official use imported by a Consul who is not a British subject or engaged in trade in Australia - - - - - Free.

Minor articles for use in the manufacture of apparel and attire within the Commonwealth:

Bindings; bodice steels and bones; boot laces, except of leather; bow-pins for ties; brace fittings (metal); busk fasteners; collar supports (except celluloid, covered or uncovered, in the piece or made up into complete articles, plain metal, rolled gold and jewellery under 9 ct., wholly or partly of gold or silver and imitation jewellery); cotton casing for dresshorn; dresshorn; dees, rings, rivets (brass) and hooks (brass or white metal) for military and naval belts; dress preservers (if for permanent fixture to dress); edgings, not being lace or embroideries; featherbone (covered in lengths); featherbone sets (plain or covered); ferretings; filletings; galoons, statute; garter elastic (frilled); metal chain coat hangers; plaquet fasteners or closers not in the piece (loose); protectors; rivets and washers for over-all trousers; shields; skirt steels; spoon busks; stay fasteners; stay laces; suspender fittings (metal); tapes; tips for corset shields; velvet grips, used in the manufacture of suspenders and corsets; webs; webbing (plain or with non-advertising matter woven thereon); whalebone (plain or covered); whalebone sets (plain or covered); wire, covered; wire ribbon; also rings, hooks, slides, band slips, bow clips, steel points, stirrups, stud plates, stud slips, stud spikes, and springs used in the manufacture of ties - - - Free.

Waist belts and all accoutrements, buttons, braid, and lace for naval and military uniforms under departmental By-laws - - - Free.

[It is laid down under a By-law dated 10th December 1908 that the above-mentioned articles for naval and military uniforms may be admitted free of duty upon the importers satisfying the Customs Department that they are for naval or military use only, and provided that in the case of accoutrements and lace for naval and military uniforms security be given that they shall be used only for the purpose indicated, and that if required proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs or such further time as the Collector may allow.]

Furs, being apparel or attire or other article in part, or wholly made up, (and boas, goatskin, or imitation fur.—Supplement No. 7 of 1913 to Customs Tariff Guide), including furs sewn together:

Under the British Preferential Tariff - - - - - 30 % *ad valorem.*

" General Tariff - - - - - 35 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(*See also under* GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Minor articles for use in the manufacture of furs, viz.:	
Claws, imitation; head shapes (uncovered) with or without teeth; noses, imitation; chains; eyes; imitation tails; metal clips -	Free.
Apparel and attire:	
Not elsewhere included, for the human body, partly or wholly made up, including materials cut into shape therefor; also looping for boots and labels and hangers for coats and other textile goods, plain, printed or having woven lettering or ornamental designs, whether in the piece or otherwise:	
Under the British Preferential Tariff - - - -	35 % *ad valorem.*
„ General Tariff - - - -	40 % *ad valorem.*
Corsets:	
Under the British Preferential Tariff - - - - - - -	10 % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*
Articles, not elsewhere included, partly or wholly made up from textiles, felts or feathers, including materials cut into shape therefor:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem.*

[A *drawback* equal to the full amount of duty paid is allowed, under certain prescribed conditions, on furs, in the piece, used in the manufacture of apparel within the Commonwealth, on the exportation of such apparel.]

[*Note.*—For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to apparel, *see* under the Commonwealth "Introductory Notes" to this Volume.]

TERRITORY OF PAPUA.

Naval and military uniforms - - - - - -	Free.
All other apparel - - - - - -	10 % *ad valorem.*

DOMINION OF NEW ZEALAND.

Military clothing for the *bonâ fide* use of a volunteer corps, provided a certificate in writing of the Minister of Defence is obtained [under sec. 28 of "The Defence Act, 1900"] - - -	Free.
Wearing apparel which has been worn or is in use by persons arriving in the Dominion - - - - -	Free.
Regalia for registered friendly Societies (including Forester's Costumes) —(Minister's Order No. 899, dated 1st February 1909) - -	Free.
Minor articles required in the making-up of apparel enumerated in any order of the Minister of Customs, and published in the *Gazette*, viz.:—	
Band casings - - - - - -	Free.
Blouse fasteners, consisting of two strips of textile, one button-holed and the other with buttons attached - - -	
Bodice steels and sets - - - - -	
Braids - - - - - - - - -	
Casing for whalebone - - - -	
Coat hangers, woven - - - - - -	
Chain coat hangers - - - - -	
Coat stiffeners, "Eureka" for keeping front of coat from turning back - - - - - - - -	
Collar badges, metal; also metal letters for shoulder straps used in making up volunteer and military clothing - -	
Collar stiffener, circular woven, about 2 inches wide - -	
Dress fasteners, automatic - - -	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(*See also under* GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
DOMINION OF NEW ZEALAND—*cont.*	
Minor articles—*cont.*	
Dress preservers	Free.
Fasteners, Premier	
Feather bone, covered or uncovered	
Ferrets, silk	
Hooks and eyes	
Neckwear, articles used in making up, viz., escur springs, wire fasteners, stud fasteners, french fitting fasteners, retainers, steels, 1 inch and 3½ inches, and Rodney cards	
Olivettes for trimming military clothing	
Pant-protectors (indiarubber)	
Piping, satin and wire	
Plaquet-fasteners, also plaquet-grips set in calico, braid or galloons	
Press studs—substitute for buttons for ladies' blouses	
Ribbon wire	
Shoulder dress-elevators	
Skirt-grips (substitutes for hooks and eyes)	
„ protectors for dresses	
Steel, skirt and bodice	
Webbing, dressmakers', also staymakers' elastic webbing	
Whalebone	
Wire piping and hatter's wire (used in stiffening hat brims)	
Diving dresses and dresses suited solely for use in poisonous gases or smoke	Free.
Surgeon's caps and jackets of white drill (Minister's Order No. 1057, dated 8th Oct. 1913)	Free.
Apparel made to the order of residents in the Dominion, and intended for the individual use of such residents, whether imported by the residents themselves or otherwise; also Volunteer clothing made to measurements sent from New Zealand	40 % *ad valorem.*
Shawls (Minister's Order No. 874, dated 14th April 1908)	25 % *ad valorem.*
Shrouds (Minister's Order No. 969, dated 6th Sept. 1911)	25 % *ad valorem.*
All other apparel and ready-made clothing	25 % *ad valorem.*
FIJI.	
Uniforms imported by a public servant for his own use	Free.
All other apparel and slops	12½ % *ad valorem.*
[Second-hand clothing imported into the Colony as merchandise may be detained at the Customs for inspection by the Government Medical Officer, and fumigated or otherwise dealt with as may appear necessary in the interest of public health (Ordinance No. 16 of 1909).]	
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Uniforms for the military, naval or other forces of His Majesty, whether Imperial, Union or Colonial; consular uniforms; also vestments when imported by or for presentation to any religious body	Free.
Second-hand clothing, for sale, per coat, vest, trousers, cloak, mantle or shawl — *Each*	0 2 0 or 25 % *ad valorem* whichever rate returns the higher duty.
[Regulations are in force in the Provinces of the Cape of Good Hope and Natal providing for the disinfection of second-hand clothing at the port of entry.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(*See also under* GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Shawls; coats, jackets, or other apparel made of blanketing or baize:	
Under the British Preferential Tariff - - -	22 % *ad valorem.*
„ General Tariff - - -	25 % *ad valorem.*
Clothing, bespoke or made by a tailor or dressmaker to the order of an individual (not including underclothing):	
Under the British Preferential Tariff - - - -	22 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
All other apparel:	
Under the British Preferential Tariff - - -	12 % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*

RHODESIA.

Uniforms for military, naval, volunteer or other (Imperial or Colonial) forces of His Majesty; consular uniforms; also vestments when imported by, or for presentation to, any religious body - -	Free.
Second-hand clothing for sale - - - - - -	Prohibited.
Shawls (woollen); coats, jackets, or other apparel made of blanketing or baize:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	20 % *ad val.*
The produce of non-reciprocating British Possessions -	20 % *ad val.*
Under the General Tariff - - - - -	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
Shawls, cotton:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	12 % *ad valorem.*
The produce of non-reciprocating British Possessions -	15 % *ad valorem.*
Under the General Tariff - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
[Customs decision.]	
All other apparel:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—Apparel and Slops (exclusive of Passengers' Baggage)—*continued.*

(*See also under* Gloves, Hats, and Hosiery.)

Tariff Classification and Tariff Rates of Duty.	
Nyasaland Protectorate.	
Naval, Military, and Civil Service uniforms imported by officers in the Protectorate service	Free.
[Any uniform of His Majesty's naval or military forces, or any dress having the appearance, or bearing any of the regimental or other distinctive marks of any such uniform for purposes of sale to persons not serving in His Majesty's naval or military forces is prohibited. (Proclamation No. 2 of 1913, dated 31st January 1913.]	
All other apparel	10 % *ad valorem*.
Uganda Protectorate	
Officers' uniforms, viz., the uniform of a Naval, Military, or Protectorate Officer	Free.
All other apparel	10 % *ad valorem.*
East Africa Protectorate.	
Officers' uniforms, viz., the uniform of a Naval, Military, or Protectorate Officer	Free.
All other apparel	10 % *ad valorem.*
Somaliland Protectorate.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
St. Helena.	
All kinds	Free.
Nigeria.	
Naval and military uniforms	Free.
All other apparel	10 % *ad valorem.*
Gold Coast.	
If imported into the West of the Volta:	
Naval and military uniforms	Free.
All other apparel	10 % *ad valorem.*
If imported into the East of the Volta:	
Wearing apparel	4 % *ad valorem.*
[*Note.*—Under the "Uniforms Ordinance, 1903" (No. 7 of 1903), it is provided that no military uniform or any dress having the appearance or bearing any of the regimental or other distinctive marks of any such uniform may be worn (except in certain specified cases) without permission in writing of the Governor.]	
Sierra Leone.	
Apparel by letter post	Prohibited.
Naval and military uniforms	Free.
Professional robes of all officers of the Colonial Service, being barristers-at-law or Advocates of the Scotch Bar	Free.
All other apparel	10 % *ad valorem.*
Gambia.	
Uniforms of His Majesty's naval and military forces or of the police forces of the Colony, and dress bearing any regimental or other distinctive marks of any such uniform, except uniforms imported by any department or officer of the Government (Ordinance No. 10 of 1910)	Prohibited.
Articles imported for the use of the Colonial Government, and uniforms the property of officers of His Majesty's Army, Navy, or Civil Service, imported by such officers for their personal use on duty	Free.
All other apparel	5 % *ad valorem.*

[For Tariff Valuation on Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(*See also under* GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA.

Wearing apparel, not being merchandise for sale, belonging to British subjects dying abroad but domiciled in Canada; also settlers' wearing apparel, if in use by the settler for at least *six* months before his arrival in Canada, provided it is brought with the settler on his first arrival, and shall not be sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Canada - - - - -	Free.
[Donations of worn clothing for settlers may be imported free of duty upon the receiver declaring on the entry form that he is a settler in Canada, and that the clothing has been sent by a friend named, and that it is for the use of himself or family.]	
Donations of clothing for charitable purposes - - -	Free.
[Customs Memo. No. 1277B, dated 2nd May, 1904, provides that this provision "is not intended to apply to articles "of clothing for persons who are fairly able to pay Customs "duties." Free entry may be allowed for donations of clothing sent by friends abroad to pupils attending schools or institutions of learning in Canada, for the personal use of such pupils and not for sale; provided a certificate to such effect from the teacher of the pupil is attached to the entry. A Customs declaration is required in all cases when donations of clothing are admitted for charitable purposes free of duty, to the effect that they are *bonâ fide* donations for the use of persons not in circumstances to pay duty thereon.]	
Church vestments:	
Under the British Preferential Tariff - - - -	12½ % *ad valorem.*
„ Intermediate Tariff - - - -	17½ % *ad valorem.*
„ General Tariff - - - - -	20 % *ad valorem.*
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that "church vestments are held not to include garments worn by worshippers, but to include mortar-board caps, surplices, and cassocks for use of choirs."]	
Horse clothing of jute shaped or otherwise manufactured:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
Capes, coats, cloaks, and other manufactures of fur:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
Knitted goods; also regalia, badges and belts (except silk belts):	
Under the British Preferential Tariff - - - -	22½ % *ad valorem.*
„ General Tariff - - - -	35 % *ad valorem.*
Braces or suspenders, and finished parts thereof:	
Under the British Preferential Tariff - - - -	22½ % *ad valorem.*
„ Intermediate Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
Collars and cuffs of cotton, linen, xylonite, xyolite, or celluloid:	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - - -	37½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(*See also under* GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat or other like animal:	
Under the British Preferential Tariff	30 % *ad valorem.*
" Intermediate Tariff	35 % *ad valorem.*
" General Tariff	
Corsets of all kinds, and linen and cotton clothing, not otherwise provided for:	
Under the British Preferential Tariff	25 % *ad valorem.*
" Intermediate Tariff	32½ % *ad valorem.*
" General Tariff	35 % *ad valorem.*
Silk clothing:	
Under the British Preferential Tariff	30 % *ad valorem.*
" Intermediate Tariff	32½ % *ad valorem*
" General Tariff	37½ % *ad valorem.*
NEWFOUNDLAND.	
Used clothing of all kinds when imported for sale	Prohibited.
Wearing apparel, not being merchandise for sale, belonging to British subjects dying abroad but domiciled in Newfoundland; also donations of clothing for charitable purposes; equipments for Boys' Brigades or for Salvation Army	Free.
Naval and military uniforms	Free.
Wearing apparel belonging to a settler and imported by him on his first arrival; provided that it is not to be sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Newfoundland	Free.
Oiled clothing	30 % *ad val.* (*a*)
Corsets; lace collars; scarfs; ties; belts; regalia of societies	40 % *ad val.* (*a*)
Clothing made waterproof with india-rubber	40 % *ad val.* (*a*)
Fur coats, jackets, capes, muffs, stoles, robes, and all other clothing of fur	45 % *ad val.* (*a*)
Ready-made clothing of all kinds (not elsewhere specified), including collars and cuffs	45 % *ad val.* (*a*)
Shawls; cardigan jackets; guernseys; and all other apparel, including clothing re-imported after being dyed, cleaned, altered, or made up abroad	35 % *ad val.* (*a*)
BAHAMAS.	
Naval and military uniforms	Free.
All other apparel	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
Naval, military, and civil uniforms imported by members of the services for their personal use	Free
All other apparel	10 % *ad valorem.*
JAMAICA.	
Naval and military and civil uniforms and robes of office	Free.
Theatrical apparel (used) brought by proprietors or managers of theatrical or other exhibitions	Free.
[The above apparel may be imported on security of a deposit of 30% of the duty otherwise leviable—such deposit to be refunded if the apparel is exported within two months of importation.]	
All other apparel	10 % *ad valorem.*

(*a*) With an additional charge of 10% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(*See also under* GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Theatrical apparel imported by proprietors or managers of theatrical or other exhibitions	Free.
Personal effects, not being merchandise, of persons who are natives of, or domiciled in, St. Lucia who have died abroad, if imported within 6 months of the date of death	Free.
Official uniforms, imported with the assent of the Governor, for special use of officers and men in His Majesty's Naval, Military, Civil or Volunteer Services	Free.
Articles for the use of the St. Mary's College Cadet Corps imported with the approval of the Governor-in-Council	Free.
All other apparel	15 % *ad valorem.*
ST. VINCENT.	
Uniforms imported by or for the use of His Majesty' Naval and Military Forces, the Police force or any Volunteer force or Rifle Association sanctioned by the Governor	Free.
All other apparel	10 % *ad valorem.*
BARBADOS.	
Naval and military uniforms	Free.
All other apparel	10 % *ad valorem.*
GRENADA.	
Uniforms for official use by officers and men of His Majesty's Naval, Military, Civil, and Volunteer Services	Free.
All other apparel	10% *ad valorem.*
VIRGIN ISLANDS.	
Naval and military uniforms	Free.
All other apparel	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
Civil and military uniforms intended for the personal use of the importer (not to be sold or disposed of except by special permission of the Treasurer)	Free.
All other apparel	11 % *ad valorem.*
ANTIGUA.	
Naval and military uniforms	Free.
All other apparel	$13\frac{1}{3}$ % *ad valorem.*
MONTSERRAT.	
Naval and military uniforms	Free.
All other apparel	$13\frac{1}{3}$ % *ad valorem.*
DOMINICA.	
Naval and military uniforms	Free.
All other apparel	$12\frac{1}{2}$ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Uniforms imported by or for the use of His Majesty's Naval and Military Forces, the Police Force, or any Volunteer Force or Rifle Association sanctioned by the Governor	Free.
All other apparel	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(*See also under* GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BERMUDA.	
Naval and military uniforms, *i.e.*, the special dress indicating their rank and profession and by which they are distinguished from civilians, and imported by naval and military officers for their own personal use	Free.
Personal effects of inhabitants of Bermuda dying abroad, and not being for sale	Free.
All other apparel	10 % *ad valorem.*
BRITISH HONDURAS.	
Vestments imported specially for any church, also civil, military, and naval uniforms	Free.
All other apparel	12½ % *ad valorem.*
BRITISH GUIANA.	
Naval and military uniforms; also uniforms for the police force	Free.
All other apparel	15 % *ad val.* (*a*)
[A *drawback* of duty is allowed on materials for clothing used in the manufacture of clothing in the Colony upon exportation.]	
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Old or used clothes for the purpose of sale or commerce (Order-in-Council dated November 30th, 1903)	Prohibited.
Uniforms of public officers and professional robes of legal or judicial officers in the employment of His Majesty's Government, provided that such uniforms or robes are imported for the personal use only of such officers, and have been duly authorised	Free.
Professional robes of advocates entitled to practise in Cyprus	Free.
The authorised uniforms of foreign Consuls and Consular officers, and national flags imported for their use	Free.
The authorised uniforms of any Foreign Government to be worn by persons entitled to wear them	Free.
All other apparel	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

Note.—Regulations restricting or prohibiting the importation of arms, ammunition, and explosives in the various British Self-Governing Dominions, Colonies, Possessions and Protectorates are published in the *Board of Trade Journal;* and any information with regard to alterations in such regulations which is in the possession of the Board, may be seen at the offices of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.

BRITISH INDIA.

Rifles of ·303 bore and ·450 bore, and balled ammunition which can be fired from such rifles (Notification No. 2165 dated 11th September 1906) - - - - - Prohibited.

[The Government of India has decided that rifles of prohibited bores imported into India by travellers and detained by the Collector of Sea Customs should be sent at the owner's expense to the port from which he intends to leave India, there to be kept in bond until claimed by him—provided that the Customs officer is satisfied that the importation was made in ignorance of the prohibitions in force and that the importer is a *bonâ fide* traveller whose stay in India will not exceed a reasonable time.

Military officers in regimental employ and volunteers may, subject to certain conditions, import ·303 rifles for match-shooting purposes, and the re-importation of rifles of a military pattern which have previously been used in India is permitted under certain conditions.

Local Governments may grant licences to selected dealers to hold a certain amount of ammunition for rifles of prohibited bores, and duly licensed dealers are allowed to import balled ammunition up to the quantity mentioned in their licenses.]

Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform; arms, ammunition, and military stores imported with the sanction of the Government of India for the use of the military forces of a Native State in India which may be maintained and organised for Imperial service Free.

Sword, revolver, or pair of pistols, when accompanying an officer of His Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or when certified by the commandant of the corps to which such officer belongs (or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving), to be imported by the officer for the purposes of his equipment - - - - - Free.

Swords and revolvers which are certified by an Inspector-general of police to be part of the ordinary equipment of members of the force under his charge; swords forming part of the equipment of native commissioned officers of His Majesty's Army; swords for presentation as army or volunteer prizes; also Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men Free.

		Rupees.	annas.
Firearms other than pistols, but including gas and air guns (*a*) and rifles - - - - - -	*Each*	50	0
Barrels for the same, single or double - - -	„	30	0

(*a*) The following patterns of "air guns" may, according to Notification No. 856 of 1908, be classed as "toys" (the duty being 5 % *ad valorem*) on importation into India: The Britannia, the Gem (two kinds), the Jewel, the Militia, and the Birmingham Small Arms (ladies' model). These air guns will not be treated as firearms for the purposes of the Indian Arms Act of 1878 and the rules framed thereunder.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		Rupees.	annas.
BRITISH INDIA—*cont.*			
Pistols	*Each*	15	0
Barrels for the same, single or double	,,	10	0
Springs used for firearms, including gas and air guns and rifles	,,	8	0 (*a*)(*b*)
Gunstocks, sights, blocks, and rollers	,,	5	0 (*a*)(*b*)
Revolver breeches, for each cartridge they will carry	,,	2	8
Extractors; nippers; heel-plates; pins; screws; tangs; bolts; thumb-pieces; triggers; trigger-guards; hammers; pistons; plates and all other parts of a firearm (including gas or air guns and rifles) not otherwise provided for; also all tools used for cleaning or putting together or loading the same	*Each*	1	8 (*a*)(*b*)
Provided that (1) no duty in excess of 10 % *ad valorem* shall be levied upon any of the above-mentioned articles when they are imported in reasonable quantity and for private use, by any person lawfully entitled to possess the same.			
Provided also that (2) when any of the above-mentioned articles have been otherwise imported, and upon which duty has been levied or is leviable, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of 10 % *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, the Collector shall grant the same accordingly.			
Machines for making, loading, or closing cartridges	*Each*	10	0 (*a*)(*b*)
Machines for capping cartridges	,,	2	8 (*a*)(*b*)
Bird shot		5 % (*c*)	
Gunpowder of all sorts, and all other arms, ammunition, and military stores		10 % *ad valorem.*	
Fireworks of all sorts, including fulminating powder		5 % *ad valorem.*	
All other explosives, including blasting gelatine, dynamite, roburite, tonite detonators, and blasting fuses		5 % *ad valorem.*	
[*Note.*—The importation of arms, ammunition, or military stores is prohibited, except under a licence and in the manner and to the extent permitted by such licence (Act No. XI. of 1878 and amending Acts, and Consolidated Rules of 1909, with amendments thereto, made thereunder).			
For the importation of cannon, war rockets, or rifles, or parts of, or fittings for, rifles (except rifles of ·303 or of ·450 bore, which are prohibited), no licence may be granted save by the special Order of the Governor General in Council certified under the signature of the Secretary to the Government of India in the Home Department, or, so far as the district of Ajmer-Merwara is concerned, in the Foreign Department. The above provisions are not deemed to limit or otherwise affect the power to grant a licence for the import of rifles, or parts of, or fittings for, rifles (not being of prohibited bores) which, in the opinion of the Authority granting the license are intended in good faith for sporting purposes.			

(*a*) Articles chargeable to the above-mentioned rates of duty, when they appertain to firearms (including pistols, gas and air guns, and rifles), and when fitted in the same case with such firearm, may be imported duty-free.

(*b*) By Customs Circular No. 3798–90 dated 27th May 1911, it is provided that no duty in excess of 10 % *ad valorem* shall be paid on any article comprised under these headings with exception of the following:—main-springs and magazine springs, gun-stocks and breech-blocks; actions (including skeleton and waster); breech-bolts and their heads; cocking pieces; locks for muzzle-loading arms; and machines for making, loading, closing or capping cartridges for rifled arms.

(*c*) For fixed tariff valuation on which duty is levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA—*cont.*

Note—cont.

A license shall not be granted for the import of any arms, ammunition or military stores from Portuguese India.

Persons desirous of importing rifles for the importation of which the special sanction of the Government is required shall apply to the Government of India, through the Local Government concerned, for a special order sanctioning the grant of a license. On the presentation of this order, with an application of an impressed stamp of the value of 10 rupees, the Commissioner of Police or the Magistrate of the District will grant the necessary license. Licenses to import arms, ammunition or military stores may be obtained from the Commissioner of Police at any Presidency Town or Rangoon, and from the Magistrate of the District in respect of Calicut, Karachi, and Aden. The fee payable in each case being 10 rupees for each license. Persons importing arms under a license must write legibly on the cases or packages containing them an account of their contents.

The transmission by post of arms and ammunition (except on account of the Government) into or within any part of British India is *prohibited* (Notification No. 4410 of 1910).

The importation of *explosives* is regulated under Rules made in accordance with the provisions of the Indian Explosives Act No. 4 of 1884. Under these rules explosives may not be imported by land or sea, except by license, and then only at certain specified ports. Provision is, however, made for the importation of certain explosives previous to the issue of a license.

Explosives may only be imported by sea at the ports of Calcutta (including Moyapur and Diamond Harbour), Rangoon, Madras, Bombay, Calicut, Karachi, and Aden, with certain exceptions regarding crackers (which may also be imported into Negapatam and Moulmein) and re-imported explosives.]

ADEN.

All kinds - - - - - - - - -	Free.

[*Note.*—A license costing Rs. 10, is required to import arms and ammunition.

All arms, ammunition, or military stores imported into Aden must be landed at the Abkari Pier at Tawahi only, and removed thence by the importer to such Government warehouse as the Resident may appoint. Sec. 9(2) of the Indian Arms Rules 1909.

A license to import or transport any arms, ammunition or explosives at any port within the political charge of the Political Resident at Aden shall not be granted without the consent of such Political Resident (Notification No. 1326 of 1911.)]

STRAITS SETTLEMENTS (including LABUAN).

Sandcrackers - - - - - - - - -	Prohibited.
Arms and ammunition and all other explosives - - - -	Free.

[*Note.*—The Governor-in-Council is empowered, under the provisions of Ordinance No. 9 of 1913 to make rules to regulate the importation, &c. of explosives.

Under this Ordinance, no person may import, except under license, any guns or arms.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix .]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

STRAITS SETTLEMENTS (including LABUAN)—*cont.*

Certain Rules, dated 8th Dec. 1913, were made under the abovementioned Ordinance in which it is prescribed that every licensed dealer desiring to import guns or arms shall previously to such importation apply to the Licensing Officer for a licence to import the same and he shall deliver to the Licensing Officer a correct list stating the (i) number; (ii) description; (iii) calibre of guns or arms he desires to import; (iv) name of the manufacturers of such guns and arms; (v) name of vessel in which they are being imported; (vi) the probable date of arrival; and (vii) whether such guns or arms are for stock or transhipment. Any person giving false information as to any of the above matters shall be liable to a fine not exceeding 1,000 dollars, unless he shall prove that he did not know, or had not the means of knowing that any such information was false.

The license to import shall be in prescribed form and shall be for a period of 7 days from the date of arrival of the vessel or carriage in which such goods or arms were imported.

The fee payable for a license to import guns or arms is 50 cents.]

CEYLON.

		Rupees.	cents.
Accoutrements and necessaries for the use of His Majesty's Land and Sea Forces, including Volunteers; also rifles for volunteers -		Free.	
Fowling pieces, carbines and rifles:			
Single barrelled - - - - -	*Each*	5	00
Double barrelled and revolving or magazine - -	,,	10	00
Pistols, single barrelled but not magazine - - -	*Each*	2	25
Pistols, double barrelled or magazine; also revolvers -	,,	4	50
All other arms - - - - - -		5½ % *ad valorem.*	
Gunpowder, fine - - - - - -	*Per lb.*	0	25
,, coarse, for blasting (not capable of being passed through a No. 10 standard mesh) - -	,,	0	08
Shot - - - - - - - -	*Per cwt.*	0	75
Cartridges, fuse, dynamite, detonators, percussion caps, and fireworks -		20 % *ad valorem.*	

[*Note.*—Arms, ammunition, gunpowder, and utensils of war by way of merchandise can only be imported into Ceylon by license from His Majesty for furnishing His Majesty's public stores only, or under the directions of the Collector of Customs by authority of the Governor, and dangerous substances, viz., earth oil or mineral naphthas, fulminating powder, guncotton, nitro-glycerine, only by license of, and under regulations made by, the Governor with the advice of the Executive Council, from time to time, for the safe landing thereof.

Guns licensed in the Colony and exported may, on reimportation, be admitted duty-free on production of the license.

The storage of explosives is regulated under rules made under the Explosives Ordinance of 1902.]

MAURITIUS.

		Rupees.	cents.
Arms and ammunition imported by the proper military and naval authorities for the use of His Majesty's Land and Sea Forces, and also stores for the use of H.M. ships of war or, under special authority from the Governor, for ships of war of foreign nations -		Free.	
Percussion caps - - - - - -	*Per* 1,000	0	30

[For Tariff Valuations of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TRADE RATES OF DUTY.

		Rupees.	cents.
MAURITIUS—*cont.*			
Cartridges, empty	*Per* 100	0	50
„ loaded	„	1	00
Detonators	„	0	75
Gunpowder, sporting	*Per cwt.*	5	08
„ blasting	„	0	76
Shot, of lead	„	2	54
Dynamite	„	8	64
Fireworks		25 % *ad valorem.*	
All other arms, ammunition, and explosives		12 % *ad valorem.*	

[*Note.*—The Governor-in-Council may make regulations prohibiting, either absolutely or except in pursuance of a licence from the Governor or subject to conditions and restrictions, the importation from any place out of Mauritius or any of its Dependencies of any explosive which is of so dangerous a character that in the judgment of the Governor it is expedient for the public safety to make such regulations.

Any explosive imported in contravention of any such regulations may be forfeited.

No person shall land or introduce into Port Louis any goods declared to be specially dangerous, or deliver such goods to any warehouse-owner, Customs Officer or carrier, or deposit the same in or on any warehouse, Customs House or quay within Port Louis, unless the true name or description of such goods, with the addition of the words "specially dangerous" is distinctly written, printed or marked on the outside of the package; nor in the case of delivery to or deposit with any warehouse-owner or Customs Officer or carrier, without also giving previous notice in writing to him and to the Authority, of the name and description of such goods and of their being specially dangerous.

"Explosive" means gunpowder, nitro-glycerine, dynamite, gun-cotton, blasting powders, fulminate of mercury or of other metals, coloured fires and every other substance, whether similar to those above mentioned or not, used or manufactured with a view to produce a practical effect by explosion or a pyrotechnic effect.

It also includes fog signals, fireworks, fuzes, rockets, percussion caps, detonators, cartridges, ammunition of all descriptions, and every adaptation or preparation of any explosive as above defined (Ordinance No. 17 of 1913).]

SEYCHELLES.

Arms and ammunition for His Majesty's Land and Sea Forces, and under special authority from the Administrator for ships of war of foreign nations	Free.
All other arms, ammunition, and explosives	12½ % *ad valorem.*

[*Note.*—The importation of dangerous goods is regulated in accordance with regulations made under the "Dangerous Goods Ordinance, 1911" (No. 1 of 1911).]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix 1.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d
HONG KONG.	
All kinds - - - - - - -	Free.
[*Note.*—The importation of arms and ammunition is restricted to the Port of Victoria, and then only under a license (except in the case of arms, &c., consigned for the use of His Majesty's Service) to be obtained from the Captain-Superintendent of Police (Consolidated Ordinance No. 2 of 1900, *i.e.*, Ordinances Nos. 9 and 35 of 1900 incorporated) and amending Ordinances.]	
COMMONWEALTH OF AUSTRALIA.	
Stupefying gas pistols, or any instruments or appliances of a like kind (Proclamation dated 17th June 1913) - - - -	Prohibited.
Bayonets, swords, scabbards, and attachments; waist belts, cross belts, medals, and all accoutrements; buttons, braid, and lace for naval and military uniforms under departmental By-laws - -	Free.
[It is laid down in a By-law, dated December 10th, 1908, that the above-mentioned articles may be admitted free of duty upon the importer satisfying the Department that they are for naval and military use only, and provided that in the case of accoutrements and lace for naval and military uniforms security be given that they shall be used only for the purpose indicated, and, if required, proof of such use be given by the importer to the satisfaction of the Collector within *six* months after delivery by the Customs, or such further time as the Collector may allow.]	
Rifles, military and match, and Service fittings, including authorised cadet rifles and Morris tubes (adaptors for match rifles—Supplement No. 7 to the Customs Tariff Guide); gun stocks in the rough; barrels (not fitted to any action) bearing the British or other approved test mark:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - -	5 % *ad valorem.*
Bayonets; swords; fencing foils and masks; gun, revolver and pistol covers, cases and fittings; loading and cleaning tools; also cartridge belts:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - -	22½ % *ad valorem.*
Sights, rifle, other than those approved by the Defence Department for use on active service:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - - -	30 % *ad valorem.*
(Customs Tariff Guide.)	
Revolvers and pistols:	
Under the British Preferential Tariff - - - *Each*	0 2 3 or 15 % *ad val.*
„ General Tariff - - - - „	0 2 9 or 20 % *ad val.*
(Whichever is the higher rate.)	
Barrels or other actions for double or single-barrelled guns bearing the British or other approved test mark:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
Double and single-barrelled guns and rifles bearing the British or other approved test mark:	
Under the British Preferential Tariff - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
COMMONWEALTH OF AUSTRALIA—*cont.*	
Guns or rifles fitted with barrels which do not bear the British or other approved test mark, (*a*) or such barrels imported separately:	
Per double barrelled gun or rifle or barrel for such, or per single barrelled gun or rifle or barrel for such - - - *Each*	5 0 0
Air-rifles known as "Daisy," "King," "Gem," "Quackenbusch," "Popular," "Record," "Sentinel," "Military Boys," and "Military Boys' Junior D." (These rifles are not for sporting purposes):	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
(Customs Tariff Guide.)	
All other arms:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - - -	22½ % *ad valorem.*
Hydraulic mining cartridges as parts of machine tools - -	Free.
(Customs By-Law No. 200, dated 12th January 1912.)	
Percussion caps; cartridges for military purposes; detonators; cartridge cases, empty, capped or uncapped; wads for cartridges; also fuse cotton and mining electrical fuses:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Fireworks:	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Cartridges, not elsewhere included:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ General Tariff - - - -	20 % *ad valorem.*
Fuse, not elsewhere included, per coil of 24 feet or less, and in proportion for any greater quantity:	
Under the British Preferential Tariff - - -	0 0 0½
„ General Tariff - - - -	0 0 0¾
Sporting powder:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - -	5 % *ad valorem.*
Shot, bullets, and slugs:	
Under the British Preferential Tariff - - - *Per cwt.*	0 5 0
„ General Tariff - - - „	0 5 6
All other explosives:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - -	5 % *ad valorem.*
[*Note.*—The importation of arms, ammunition and explosives may be restricted or prohibited by Proclamation or Order of the Governor-in-Council whenever deemed expedient (various State Acts and Regulations issued thereunder).]	
TERRITORY OF PAPUA.	
Military and naval stores - - - - - -	Free.
Arms and fuses - - - - - -	10 % *ad valorem.*
Percussion caps - - - - - - *Per* 100	0 0 1

(*a*) The Commonwealth Government has decided that the guns must be marked with the manufacturer's name and the word "tested" or some mark indicating that the test has been made, and accompanied by a certificate from the manufacturers that the word "tested," or the mark indicating testing, as the case may be, as a guarantee that the gun has been subjected to a test equivalent to that of the British proof houses (Customs Circular No. 238 of 18th May 1908).

The certificate in the form prescribed in Customs Order No. 1063 of 1908 may be accepted as to the reliability of the test required to be applied to guns imported, if endorsed on the invoice.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
TERRITORY OF PAPUA—*cont.*		
Cartridges or cartridge cases		10 % *ad valorem.*
Powder, for blasting		Free.
„ for sporting purposes; also dynamite	*Per lb.*	0 0 3
Shot and bullets	*Per cwt.*	0 2 4

[*Note.*—All importers of gunpowder and other explosives into the Territory of Papua are required to report the arrival thereof in order that such substances may be deposited in one of the government magazines. All gunpowder exceeding 20 lbs. in weight and all other explosives, whether on board vessels arriving as cargo or stores, must be landed at one of the government magazines. All gunpowder or other explosives must be in packages or barrels closely joined or hooped without any iron about them and not containing in any one package or barrel more than 100 lbs. in weight, and must have a plain and durable brand or superscription showing the nature and quantity of the contents.]

DOMINION OF NEW ZEALAND.		
Military equipments for the *bonâ fide* use of a Volunteer Corps, on certificate in writing of the Minister of Defence that the same are for such purpose; also articles for the use of the Colonial Government [Under section 28 of "The Defence Act, 1900"]		Free.
Firearms:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
Cartridges (shot), 10 to 24 bore:		
If the produce of some part of the British Dominions	*Per* 100	0 2 6
Otherwise	„	0 3 9
Other cartridges; also fireworks:		
If the produce of some part of the British Dominions		20 % *ad valorem.*
Otherwise		30 % *ad valorem.*
Cartridge cases:		
If the produce of some part of the British Dominions	*Per* 100	0 1 3
Otherwise	„	0 1 10½
Percussion caps:		
If the produce of some part of the British Dominions		Free.
Otherwise		10 % *ad valorem.*
Shot; also bullets (Minister's Order No. 870, dated 10th March 1908):		
If the produce of some part of the British Dominions	*Per cwt.*	0 10 0
Otherwise	„	0 12 0
All other ammunition and explosives; sporting and blasting powder; blasting meal; ships' rockets, bluelights, and danger signals		Free.

[*Note.*—The importation of arms and ammunition into New Zealand may be prohibited by Proclamation or Order-in-Council (Sec. 93 of Customs Law Act, 1908).

Nitro-glycerine or glonoine oil, dynamite, or lithofracteur may not be landed unless the true name and description of such goods, with the addition of the words "specially dangerous," is distinctly written, printed, or marked on the outside of each package (Act No. 57 of 1908).

The importation of firearms, cartridges, cartridge cases, gunpowder, bullets, shot and other ammunition into the Cook Islands is prohibited, except by persons appointed for the purpose by the Resident Commissioner, under certain conditions (Federal Ordinance No. 35 of 1912).]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
FIJI.		
Rifles, and component parts thereof, imported by and for the use of the Fiji Rifle Association		Free.
Percussion caps	*Per* 100	0 0 1
Sporting powder; dynamite, blasting powder, lithofracteur, and similar explosives, including ingredients for making such goods	*Per lb.*	0 0 6
Shot and bullets		12½ % *ad valorem.*
Cartridges and cartridge cases		12½ % *ad valorem.*
Fuse		12½ % *ad valorem.*
Fireworks		12½ % *ad valorem.*
All other arms, ammunition, and explosives		12½ % *ad valorem.*

[*Note.*—The importation of arms and ammunition may be prohibited by Proclamation by the Governor-in-Council (Ordinance No. 7 of 1881).

No gunpowder shall be landed in any package containing more than 100 lbs. of gunpowder, or fastened or secured, or constructed with any iron hoop, nail, rivet, or other iron fastening. Larger packages than 100 lbs., or fastened with any iron fastening may be confiscated (Ordinance No. 9 of 1875).]

FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Appointments for the military, naval, or other forces of His Majesty, whether Imperial, Union or Colonial		Free.
Blasting compounds, including all kinds of explosives suitable and intended for blasting and not for use in firearms (excepting detonators); also collodion cotton (not intended for manufacturing purposes).		
Under the British Preferential Tariff	*Per lb.*	0 0 2
„ General Tariff	„	0 0 2½
Collodion cotton, in bulk, for manufacturing purposes:		
Under the British Preferential Tariff		Free.
„ General Tariff		3 % *ad valorem.*
Gunpowder and other explosives suitable for use in firearms	*Per lb.*	0 0 6 and, in addition 15 % *ad val.* (*a*)
Guns and gun barrels, firearms:		
Single	*Per barrel*	1 0 0 and, in addition, 15 % *ad val.* (*a*)
Double and other	„	0 15 0 and, in addition, 15 % *ad val.* (*a*)
Pistols and revolvers	*Each*	0 5 0 and, in addition, 15 % *ad val.* (*a*)
Fireworks of all descriptions:		
Under the British Preferential Tariff		22 % *ad valorem.*
„ General Tariff		25 % *ad valorem.*

(*a*) When entitled to the benefits of the British Preferential Tariff, a rebate of 3 % *ad valorem* is allowed in the case of the additional duty of 15 % *ad valorem* only.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

All other arms, ammunition, and explosives:

Under the British Preferential Tariff - - -	12 % *ad valorem.*
„ General Tariff - - - - - - -	15 % *ad valorem.*

[*Note.*—No firearms or ammunition may be landed, or removed from the landing place, or from any bonding warehouse, or shipped to any boat or vessel at any port in the *Cape of Good Hope,* without the permission in writing of the Collector or other principal officer of Customs at such port. (Act No. 17 of 1892.)

The importation of firearms into *Natal* is only permitted under licence, except in the case of firearms (not exceeding three in number), the personal property of any person arriving in the Colony. Ammunition may be imported under permit by a resident in Natal for any firearm registered in his name, but not exceeding 1,000 cartridges in any twelve months, of which not more than 500 may be ball ammunition. Any dealer may import not more than 500 ball cartridges or 1,000 shot cartridges for any firearm imported by him. (Act No. 1 of 1906.)

No person may import ammunition into Natal, whether by land or sea, except by permission of the Controller of Arms, or if for the Government or in transit, under permit, to some Inland State (Act No. 19 of 1908).

No person shall import into the *Transvaal* any rifle or rifle ammunition without an importer's licence signed by a magistrate, which license shall be issued free of charge. No person may import, or possess within the Colony, any cannon or cannon ammunition. (Act No. 10 of 1907.)

No person shall import into the *Orange Free State* any rifle or rifle ammunition without an importer's permit signed by a magistrate. Special provisions are made in the case of persons desirous of importing no more than one rifle, and ammunition therefor, for temporary use or for *bonâ fide* sporting purposes during the shooting season. The importation of any cannon or cannon ammunition into the Orange Free State is prohibited. (Act No. 23 of 1908.)

(A Bill was introduced into the Union Parliament in 1913 providing for the consolidation and amendment of the laws in force in the various Provinces of the Union of South Africa relating to the possession, importation and exportation, &c., of arms and ammunition in the *Union of South Africa.* Under this Bill it was provided that no person may import into the Union any rifle or rifle ammunition without having first obtained the prescribed permit signed by a Magistrate or license officer. Such permit, which will be issued free of charge, may be refused without any assigned reason.

The importation of cannon and cannon ammunition shall be prohibited, but cannon, arms, or ammunition may be permitted to be conveyed across the Union, by through transit, provided that no permit shall be issued by any magistrate or license officer unless he be satisfied that the Government of the Territory to which it is intended to remove such cannon, arms, or ammunition is prepared to allow their importation therein. The Board of Trade have not, as yet, received information that such Bill has been passed.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Note—*cont.*

A permit is required to import arms and ammunition into the *Bechuanaland Protectorate* (Proclamation of 10th June 1891 as amended by Proclamation No. 8 of 1911).

Under Act No 8 of 1911, which came into force on 1st July 1911, it is provided that no person may import, or cause to be imported into the *Union of South Africa* any explosive, unless he has obtained a permit issued, in the case of blasting materials, under the authority of an Inspector, or in the case of other explosives, by any person authorised to issue such a permit.

Certain Regulations, dated 17th November 1911, as amended by Regulations, dated 30th July 1913, have been issued under Act No. 8 of 1911, governing the importation of explosives into the Union.]

RHODESIA.

	£ s. d.
Appointments for the military, naval, volunteer, or other (Imperial or Colonial) forces of His Majesty - - - - -	Free.
Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms; also collodion cotton not intended for manufacturing purposes:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia.	
Under the British Preferential Tariff.	
The produce of the United Kingdom and reciprocating British Possessions - - - *Per lb.*	0 0 2
The produce of non-reciprocating British Possessions *Per lb.*	0 0 2½
Under the General Tariff - - - - - "	0 0 2½
Imported into the Congo Basin of Northern Rhodesia - "	0 0 2 or if less 10 % *ad val.*
Collodion cotton, in bulk, for manufacturing purposes:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Gunpowder and other explosives suitable for use in firearms:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - *Per lb.*	0 0 6 and, in addition, 9 % *ad val.*
The produce of non reciprocating British Possessions *Per lb.*	0 0 6 and, in addition, 9 % *ad val*
Under the General Tariff - - - - - - "	0 0 6 and in addition, 15 % *ad val.*
Imported into the Congo Basin of Northern Rhodesia - "	0 0 6 and, in addition, 9 % *ad val.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
RHODESIA—*cont.*	£ s. d.
Guns and gun barrels, firearms:	
Single:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - *Per barrel*	1 0 0 and, in addition, 10 % *ad val.*
The produce of non-reciprocating British Possessions *Per barrel*	1 0 0 and, in addition, 10 % *ad val.*
Under the General Tariff - - - „	1 0 0 and, in addition, 15 % *ad val.*
Imported into the Congo Basin of Northern Rhodesia *Per barrel*	1 0 0 and, in addition, 10 % *ad val.*
Double and other:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - *Per barrel*	0 15 0 and, in addition, 10 % *ad val.*
The produce of non-reciprocating British Possessions *Per barrel*	0 15 0 and, in addition, 10 % *ad val.*
Under the General Tariff - - - - - „	0 15 0 and, in addition, 15 % *ad val.*
Imported into the Congo Basin of Northern Rhodesia *Per barrel*	0 15 0 and, in addition, 10 % *ad val.*
Pistols and revolvers:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - *Each*	0 5 0
The produce of non-reciprocating British Possessions „	0 5 0
Under the General Tariff - - - - - „	0 5 0 and, in addition, 15 % *ad val.*
Imported into the Congo Basin of Northern Rhodesia - „	0 5 0
Fireworks of all descriptions:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	20 % *ad valorem.*
The produce of non-reciprocating British Possessions -	20 % *ad valorem.*
Under the General Tariff - - - - -	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
Morris tubes:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - - - -	12 % *ad valorem.*
The produce of non-reciprocating British Possessions -	12 % *ad valorem.*
Under the General Tariff - - - - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
(Customs decision.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

All other arms, ammunition, and explosives :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*

[*Note.*—No gunpowder or other explosive, and no cartridges, and no gun, pistol, or other firearms, and no lock, stock, barrel, or any other part of any gun, pistol, or other firearms, and no percussion caps may be imported into *Rhodesia* without the permission in writing of the British South Africa Company or of a Magistrate of that Territory.

Persons importing arms into *Rhodesia* without such permit are liable, on conviction, to have their arms confiscated, in addition to any other punishment which may be inflicted.

(Ordinance No. 2 of 1891 and Government Notice No. 1011 of 24th July 1912.)]

NYASALAND PROTECTORATE.

Automatic and silenced rifles (Government Notice No. 11 of 1914) -	Prohibited.
All other arms, ammunition and explosives - - - - - -	10 % *ad valorem.*

[*Note.*—The importation of machine guns, breech-loading rifles, cannons, magazine guns, or other firearms, and their cartridges, bullets, shot, or other ammunition, is prohibited, except by license of the Commissioner. (Section 22(h) of Ordinance No. 8 of 1906.)

A licence fee of 2*s.* 6*d.* is charged in addition to the ordinary import duty to import firearms and ammunition.]

UGANDA PROTECTORATE.

Automatic rifles and silenced rifles, unless the consent in writing of the Governor shall have previously been obtained (Customs Notice No. 579 of 1913.) - - - - - - - -	Prohibited.
Arms and ammunition at the port of Mjanji (Customs Notice No. 9 of 1914) - - - - - - - -	Prohibited.
Rifles of the calibres of ·303 and ·450 M.H., and of ammunition suitable for use therein, unless consent for importation has been obtained in writing from the Governor - - - - (Governor's Notice dated 22nd May 1909.)	Prohibited.
Arms and accoutrements accompanying officers' uniforms - -	Free.
Goods imported solely for the use of H.M.'s Land and Sea Forces, and also goods imported by, or consigned direct to, officers and men on board H.M.'s vessels for their own use - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UGANDA PROTECTORATE—*cont.*

All other kinds of arms, ammunition, and explosives - - -	10 % *ad valorem.*

[*Note.*—No person may trade in firearms, ammunition or explosives without a license costing Rs. 150 per annum. Such license will only permit sale to persons of European or American descent, or to Asiatics approved by the Commissioner. (Ordinance No. 6 of 1904.)

All firearms or ammunition introduced into the Protectorate must be deposited at the cost, risk, and peril of the owner in a public warehouse, and they can only be withdrawn by permission in writing of the Sub-Commissioner. Before withdrawal for use in the Protectorate is allowed, every package of ammunition and every firearm, or part thereof, is required to be stamped and registered (provided this has not already been done in the East Africa Protectorate) for which a fee of 1 Rupee is charged. (Ordinance No. 5 of 1906.)

All explosives (except in certain specified cases) imported into the Protectorate shall be deposited at the cost, risk, and peril of the person importing the same in such public warehouses as are appointed by the Commissioners.

No explosive may be imported except on production of an export declaration which has been made by the importer and signed by the proper Customs Official of the country from which the explosives have been imported. (Explosive Rules, No. 8 of 1898.)]

EAST AFRICA PROTECTORATE.

Automatic rifles and silenced rifles (Proclamation No. 26 of 1913) -	Prohibited.
Arms and accoutrements accompanying officers' uniforms - -	Free.
Goods imported solely for the use of H.M.'s Land and Sea Forces, and also goods imported by, or consiged direct to, officers and men on board H.M.'s vessels for their own use - - - -	Free.
All other arms, ammunition, and explosives - - - -	10 % *ad valorem.*

[*Note.*—All firearms and ammunition introduced into the Protectorate must be deposited at the cost, risk, and peril of the owner in a public warehouse, and they can only be withdrawn by permission in writing of the Sub-Commissioner or a Collector. Before withdrawal for use in the Protectorate is allowed, every package of ammunition and every firearm, or part thereof, is required to be stamped and registered. (Ordinance No. 15 of 1906.)

As regards explosives, information has also been received from the Protectorate Government notifying that the Indian Explosive Act of 1884 has been applied to the Protectorate.

Under Rules, dated 12th July 1913, issued under that Act, it is provided that no explosives shall be imported into the Protectorate at any port, except Mombasa, Kilindini, Malindi, Lamu, Kismayu and such other ports as may be prescribed by Notification in the "Gazette."

No explosives (except safety cartridges, safety fuzes for blasting, railway fog signals and percussion caps) shall be landed or shipped at any place other than such as has been approved for the purpose by the port officer, and only landed at such time as is approved. No such explosives shall be landed except after due clearance through the Customs.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
SOMALILAND PROTECTORATE.	
Military equipment of an officer, including a sword, revolver, rifle of a pattern sanctioned by the War Office; arms and ammunition to the extent permitted by the "Firearms Regulations," No. 2 of 1905; guns and rifles temporarily imported under a guarantee by sportsmen, travellers, and prospectors - - - - - - -	Free.
All other arms, ammunition, and explosives:	
If imported into Zeyla - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*
[*Note.*—All firearms and ammunition introduced into the Protectorate at any port shall be deposited at the cost, risk, and peril of the owner in a public warehouse, and they can only be withdrawn by permission in writing of a Sub-Commissioner or District Officer. Before withdrawal for use in the Protectorate every package of ammunition and every firearm, or part thereof, is required to be stamped and registered, for which a fee of 1 Rupee is charged. (Firearms Regulations No. 2 of 1905).]	
ST. HELENA.	
All kinds - - - - - - - -	Free.
NIGERIA.	
Firearms, ammunition and powder intended for natives, imported within certain areas of Southern Nigeria (Government Notice No. 1109 of 1913) - - - - - -	Prohibited to 16th February 1915.
Goods for His Majesty's troops - - - - -	Free.
Firearms - - - - - - *Each*	0 10 0
Cartridges, filled - - - - - *Per* 100	0 2 0
Gunpowder - - - - - - *Per lb.*	0 0 9
[Gunpowder imported into Northern and Southern Nigeria in flasks not being, and not being labelled as common or trade gunpowder will not be treated as such under the respective laws, and unless such description as "common or trade gunpowder" is correct, importers will be liable to prosecution (S. Nigeria, Government Notice No. 472 of 1912; N. Nigeria, Government Notice No. 624 of 1912).]	
Other explosives - - - - - - - -	Free.
All other arms and ammunition:	
If classed as "hardware" - - - - -	10 % *ad valorem.*
Otherwise - - - - - - -	Free.

[*Note.*—The importation of firearms and ammunition into *Northern Nigeria* is regulated by the "Firearms and Ammunition Proclamation" (Cap. 32 of Northern Nigeria Laws.)

All firearms and ammunition imported into the Protectorate by any waterway must be deposited in such public warehouse as shall be appointed by the Governor; provided that the Governor may permit flintlock guns with unrifled barrels and common gunpowder, known as "trade gunpowder" to be deposited *direct* in any warehouse licensed by him as a private warehouse for the storage of such guns and powder.

Permits to bear arms of precision will be issued only to persons of European descent, except in the case of "scatter guns" permits to carry which may, with the Governor's approval, be given to 1st, 2nd and 3rd grade chiefs (Government Notice No. 525 of 1912)

Arms and ammunition brought into Nigeria by persons proceeding through Northern Nigeria to places beyond British Territory are to be deposited in the public warehouse. A licence to withdraw such arms and ammunition is to be issued on payment of 1*s.* stamp, which is to be affixed to the counterfoil of the licence. Licensees must give up their licences, and account for their weapons at the last provincial headquarters through which they pass before leaving Northern Nigeria (Customs Code Amendment Notice No. 634 of 1913).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NIGERIA—*cont.*

Note—cont.

No explosives may be imported into Northern Nigeria without the written permit of the Governor or any person deputed by him for the purpose. (Explosives Proclamation No. 5 of 1912.)

Certain Rules were issued on 19th November, 1912, under the above-mentioned Explosives Proclamation of 1912, which provide that, unless the Collector of Customs or Chief Officer of Customs otherwise directs, all explosives when first imported must, immediately after being put on shore, be conveyed to an explosives magazine appointed by the Governor.

Explosives must not be shipped, or waterborne to be shipped, for conveyance by inland navigation, or brought for these purposes to any wharf, quay, jetty or other place, without the previous written permission of the Collector of Customs or Chief Officer of Customs, who may, in granting permission, impose such special conditions for the general safety as he may think fit.

Explosives must not be put on shore at places appointed or used for landing ordinary cargo, except by written permission of the Collector of Customs or Chief Officer of Customs, nor may explosives be landed at, brought into, or deposited on, any quay, wharf, jetty, landing stage, shed, warehouse or other place without the special permission of such Customs' Officers for each consignment, and in the presence of an Officer of Customs.

As regards *Southern Nigeria*, all firearms and ammunition imported by sea must be deposited in a public warehouse, except flint-lock guns with unrifled barrels and common gunpowder, known as trade powder, for which the Governor may grant a licence for the deposit of the same in a private warehouse. No firearms or ammunition may be withdrawn from a public warehouse except under an order granted by the Governor. Only flint-lock guns with unrifled barrels and common gunpowder may be withdrawn from a public warehouse for sale and under order granted by the Governor. Firearms and ammunition may only be introduced by land under licence granted (1) to persons affording sufficient guarantees that such firearms or ammunition will not be given, assigned, or sold to third parties, or (2) travellers provided with a declaration of their Government being a power signatory to the General Act of the Brussels Conference, 1890, stating that the firearms or ammunition are destined exclusively for personal defence. Cap. 72 of Consolidated Statutes of Southern Nigeria.

The importation of explosives is only allowed by permit granted by the Governor and subject to such conditions as may be directed in the permit (Cap. 73 of Consolidated Statutes of Southern Nigeria).]

GOLD COAST.

If imported into the West of the Volta:

Goods for His Majesty's troops, also arms and accoutrements imported by officers of His Majesty's Army and Navy and of any Colonial force of constabulary, volunteers, and police for their personal use as required by the regulations of their respective services - - - - - Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GOLD COAST—*cont.*		£ s. d.
If imported into the West of the Volta—*cont.*:		
Firearms:		
Rifles	*Each*	0 10 0
Guns, other than flint-lock guns, for sporting purposes	"	0 5 0
Revolvers and pistols, other than flint-lock pistols	"	0 2 6
Flint-lock guns and pistols	"	0 2 0
Swords and bayonets:		
Swords of native West African manufacture		Free.
Other kinds	*Each*	1 0 0
Ammunition:		
Gunpowder	*Per lb.*	0 0 6
Cartridges:		
Filled:		
For rifles and guns	*Per* 100	0 5 0
For revolvers and pistols	"	0 2 6
Unfilled	"	0 1 0
Percussion caps	"	0 1 0
All other arms, ammunition, and explosives		10 % *ad valorem.*
If imported into the East of the Volta:		
Goods for the use of the Governor		Free.
Firearms	*Each*	0 2 0
Gunpowder	*Per lb.*	0 0 6
All other arms, ammunition, and explosives		4 % *ad valorem.*

[*Note.*—No person may deal in or expose for sale any firearms or ammunition, other than flint-lock guns with unrifled barrels, or common gunpowder, known as trade powder. Any person dealing in flint-lock guns with unrifled barrels, or any arms, or any trade gunpowder, is required to obtain a licence. (Ordinance No. 4 of 1892.)

The importation of all firearms, ammunition, gunpowder, or lead in sheets or bars into *Ashanti* is prohibited, except under a permit issued by the Chief Commissioner under certain specified conditions. (Ordinance No. 5 of 1907.)]

Under Rules relating to the *Northern Territories*, dated 4th November 1909 it is provided that—

(1) All flint lock guns with unrifled barrels, trade gunpowder and lead in bars or sheets imported into the *Northern Territories* shall only be with the written permission of the Chief Commissioner.

(2) All flint lock guns with unrifled barrels and trade gunpowder imported into the *Northern Territories* for purposes of trade shall be stored in a Government or private powder magazine at the place of destination, and only withdrawn on the written permission of the Chief Commissioner or duly authorised representative.

(3) All flint lock guns, trade gunpowder and lead in bars or sheets shall only be disposed of to Chiefs in possession of written permission from the Chief Commissioner or his representative.]

SIERRA LEONE.

Firearms, gunpowder and cartridges by letter post	Prohibited.
Military and naval stores	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SIERRA LEONE—*cont.*		£	s.	d.
Arms, accoutrements and equipment, the property of Officers of the Sierra Leone Battalion of the West African Frontier Force, or of other Officers of the Colonial Civil Service, imported by such Officers for their use on duty as required by the Regulations of their respective Services; also arms, accoutrements and equipment, the property of Officers of H.M.'s Army and Navy, imported by such Officers for their use on duty as required by the Regulations of their respective Services - - - - -		Free.		
Arms:				
Guns for sporting purposes re-imported which have previously been stamped, licensed and duty-paid under the laws of the Colony, and have remained in the possession of the original importer - - - - - -		Free.		
Other guns:				
Trade flintlock - - - -	*Each*	0	2	6
Percussion - - - - -	"	0	10	0
Breech-loading, single or double barrelled - -	"	1	0	0
Rifles, breech-loading - - - -	"	1	0	0
" muzzle-loading - - - -	"	0	10	0
Sword blades - - - - -	"	0	5	0
Revolvers and other pistols - - -	"	0	10	0
All other arms - - - - -		10 % *ad valorem.*		
Ammunition:				
Cartridges, rifle ball - - - - -	*Per* 100	0	5	0
" (ball) for revolvers and pistols - -	"	0	2	6
Gunpowder - - - -	*Per barrel of* 100 *lbs.*	0	6	0
All other explosives - - - -		10 % *ad valorem.*		

All firearms, ammunition, and gunpowder imported by *sea* (except for H.M. forces) must be landed at the Government wharf and deposited in a public warehouse, and may not be withdrawn without the written authority of the Governor, except that flint-lock guns with unrifled barrels and common or trade gunpowder may be withdrawn with the written authority of the Collector or Assistant Collector of Customs or other appointed person. (Ordinance No. 10 of 1908 and Regulations of 12th February 1909 issued thereunder.)

The importation, storage, and transhipment of explosives are regulated by Ordinance No. 11 of 1908.

[The introduction into the Colony of any firearms, ammunition or gunpowder by *land* is only permitted by special licence granted (1) to persons affording sufficient guarantees that the firearms, ammunition or gunpowder will not be given, assigned, or sold to third persons, (2) to travellers provided with a declaration of their Government stating that the firearms, ammunition or gunpowder are destined exclusively for their personal defence. If not exported within one week after reaching the coast such firearms, ammunition or gunpowder must be deposited in a public warehouse appointed by the Governor. (Ordinance No. 10 of 1908.)

All explosives imported into the Colony, except such as are consigned to the Imperial or Colonial Governments, and also except ammunition for firearms, must be landed at the Magazine wharf and deposited at the magazines or public storehouses appointed for the purpose. No explosives may be unloaded or transhipped without the permission of the Collector of Customs,

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SIERRA LEONE—*cont.* £ s. d.

and may not be withdrawn from the magazine or public storehouse without the written authority of the Governor. (Regulations of 20th April 1909, issued under Ordinance No. 11 of 1908.)]

All firearms, such as rifles, magazine guns, or breechloaders withdrawn from a public warehouse shall be registered, and, when necessary for purposes of identification, be marked by the appointed officer. (Ordinance No. 4 of 1912.)

The Governor in Council is also empowered to prohibit the *sale* of common gunpowder in any part of the Protectorate of Sierra Leone whenever it shall appear necessary for the preservation of public peace (Ordinance No. 5 of 1913).

GAMBIA.

Articles for the use of the Colonial Government, and arms and accoutrements the property of officers of H.M.'s Army, Navy, or Coast Service, imported by them for their personal use on duty -		Free.
Arms:		
Firearms, breech-loading guns and rifles - - -	*Each*	1 0 0
„ other - - - -	„	0 4 0
Other arms - - - - - - -		5 % *ad valorem.*
Ammunition and explosives:		
Gunpowder - - - - -	*Per lb.*	0 0 1
All other ammunition and explosives - - - -		5 % *ad valorem.*

[*Note.*—Similar provisions restricting the importation of firearms, ammunition and gunpowder are in force as in the Colony of Sierra Leone (Ordinance No. 4 of 1892).

The Governor may prohibit, by Proclamation, the importation or exportation of "munitions of war" into or from the Colony.

The term "munitions of war" includes arms, ammunition, naval or military stores, or any stores, supplies, or apparatus capable of being used for warlike purposes or for purposes ancillary to warlike operations, whether by land or sea (Ordinances Nos. 2 of 1903 and 2 of 1906.)

It is further provided under the "Sale of firearms and gunpowder Ordinance, No. 10 of 1912," that no person shall *purchase* or otherwise obtain any firearms, ammunition or gunpowder without having previously obtained a permit, which may be issued by the Superintendent of Police or any Travelling Commissioner to any person applying for the same.

The permit will be applicable only for the purchase of flintlock guns with unrifled barrels and common gunpowder, known as "trade gunpowder" for personal use.]

DOMINION OF CANADA.

Arms, military stores, and munitions of war, the property of the Imperial Government and to remain the property of such Government - - - - - - - -	Free.
Guns the property of settlers, in use by the importer for at least six months before his arrival in Canada; such guns must be brought with the settler on his first arrival and may not be sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Canada - - - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
DOMINION OF CANADA—*cont.*	
Gun barrels, in single tubes, forged, rough-bored - - - - (Customs Memo., No. 1558 B., dated 1st November 1909.) [*Note.*—It is stated in Appraiser's Bulletin No. 374, dated 11th January 1910, that the above item does not apply to any article to be manufactured into a rifle.]	Free.
Torpedoes, firecrackers and fireworks:	
Under the British Preferential Tariff - - - -	17½ % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Guns and rifles (including air guns and air rifles, not being toys); muskets; cannons; pistols; revolvers and other fire-arms; bayonets; swords and fencing foils:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Fuse, not metallic:	
Under the British Preferential Tariff - - - -	12½ % *ad valorem.*
„ General Tariff - - - - -	20 % *ad valorem.*
Powder for cannon, musket, rifle, gun, and for sporting purposes; and canister powder:	
Under the British Preferential Tariff - - - *Per lb.*	0 0 0·99
„ General Tariff - - - „	0 0 1·48
Powder for blasting and mining:	
Under the British Preferential Tariff - - - *Per lb.*	0 0 0·66
„ General Tariff - - - - „	0 0 0·99
Nitrate compounds adapted for use in the manufacture of explosives -	Free.
Cassava flour, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories - - - - - - -	Free.
Nitro-glycerine, giant powder, nitro and other explosives:	
Under the British Preferential Tariff - - - *Per lb.*	0 0 0·86
„ General Tariff - - - - - „	0 0 1·23
Cartridges; cartridge cases; primers; percussion caps; wads or other ammunition not otherwise provided for:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
[*Note.*—Firearms and munitions of war shall not be imported, except from the United Kingdom, unless upon application to, and permission given by, the Minister of Customs (Sec. 127 of cap. 48 of 1906, Revised Statutes). The Dominion Government states that special care is observed in regard to applications for permission to import old military rifles.]	
NEWFOUNDLAND.	
Military and naval stores; also ammunition and arms for volunteer corps, under the approval of the Minister of Finance and Customs - - - - - - -	Free.
Guns the property of settlers, in use by the importer for at least *six* months before his arrival in Newfoundland; such guns must be brought with the settler on his first arrival and may not be sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Newfoundland - - - -	Free.
Firearms and ammunition in the possession of tourists, under conditions laid down by the Minister of Finance and Customs -	Free.
Dynamite, detonators, blasting powder, and fuses - -	Free.
Guns and rifles (including air guns and rifles, except toys), muskets, cannons, pistols, revolvers, and other firearms; bayonets; swords and fencing foils and masks; gun and pistol covers or cases; game bags; loading tools, also cartridge belts . - -	35 % *ad val.* (*a*)

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
TURK'S AND CAICOS ISLANDS.	
Torpedoes, fireworks, and firecrackers	40 °/₀ *ad val* (*a*)
Cartridge cases; cartridge primers; percussion caps; wads; cannon, musket, rifle, gun, and sporting powder; cannister powder; giant powder; nitro, and all other ammunition and explosives	35 °/₀ *ad val.* (*a*)
[*Note.*—The importation of explosives is regulated by the "Explosives Act, 1911," (No. 12 of 1911). The importation of explosives, other than those authorised by the Minister of Agriculture and Mines, is prohibited, except in special cases. A permit to import authorized explosives is required.]	
BAHAMAS.	
Firecrackers over 1¼ inches in diameter and 2 inches in length	Prohibited.
Military and naval stores; cutlasses and machetes	Free.
Pistols and revolvers — *Each*	1 0 0
All other arms	20 °/₀ *ad valorem.*
Ammunition and explosives:	
Ball ammunition — *Per* 100	0 4 2
Dynamite	Free.
Gunpowder — *Per lb.*	0 0 3
All other ammunition and explosives	20 °/₀ *ad valorem.*
[*Note.*—The importation and storage of explosives are regulated by Regulations made under the "Explosives Act, 1902."]	
TURKS AND CAICOS ISLANDS.	
All kinds	10 °/₀ *ad valorem.*
[*Note.*—The importation of arms and ammunition is prohibited, except by written permission of the Commissioner. (Notice of 21st September 1903 under Ordinance No. 8 of 1899.)]	
JAMAICA.	
Military (including militia) and naval stores	Free.
Arms	10°/₀ *ad valorem.*
Ammunition and explosives:	
Cartridges of all kinds for firearms — *Per* 100	0 1 6
Shot — *Per* 100 *lbs.*	0 8 0
Percussion caps, detonators or fuse	10 °/₀ *ad valorem*
Gunpowder, dynamite, and other explosives — *Per lb.*	0 1 0
[*Note.*—The Jamaican Government states that there are no restrictions placed on the landing of *arms.*	
With regard to *explosives*, it is provided under Rules dated 27th August 1912, made under Law No. 6 of 1899, that gunpowder or dangerous explosives may not be landed except by special permit of an Officer of Customs at the port at which the vessel arrives.	
It is further provided that 12 hours' notice shall be given by the agent of the ship to the Harbour Master or Principal Officer of Customs, as the case may require, of the intended arrival of a ship with gunpowder and/or dangerous explosives on board, and such ship shall not be permitted to come alongside a wharf or any ship in the harbour, or to break bulk, until the Harbour Master or Chief Officer of Customs, as the case may be, is satisfied that the gunpowder and/or dangerous explosives are of such character and are so stowed, or are, in the opinion of the Harbour Master or	

(*a*) With an additional charge of 10 °/₀ on the amount of duty leviable at the rate given

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—Arms, Ammunition, and Explosives—*continued.*

Tariff Classification and Tariff Rates of Duty.

Jamaica—*cont.*	£ s d.
Collector of Customs, in such trifling quantity as not to be an element of danger, when the proper officer will give the requisite certificate for the landing of such gunpowder, &c., under such conditions as may be prescribed.	
When discharge is directed to be made into lighters, such discharge must take place at not less than half a mile from shore and from other vessels, and at such spot or station as the Collector for the port or Harbour Master may approve.	
Immediately on being discharged from a ship, gunpowder, and/or explosives, not in transit and not intended for re-shipment, must be forthwith conveyed to an approved fort or magazine, or to licensed premises, or to such place of safety as may be indicated by the Principal Officer of Customs.	
Explosives in transit may remain on the lighter pending exportation, subject to the usual security for duty.	
Every ship or lighter having on board, or loading or unloading, or transporting gunpowder or explosives exceeding 500 lbs. within such harbour limits as the local Harbour Master may fix, shall cause to be conspicuously displayed a red flag by day and a red light by night in such manner and of such description as the Harbour Master or Chief Officer of Customs may approve.	
Gunpowder and explosives must be loaded separately from exploders or detonators, and be stored apart while in lighters or inland conveyances, and if possible, separate lighters and inland conveyances should be used in such cases.]	
Cayman Islands.	
All kinds - - - - - - -	5 % *ad valorem.*
[*Note.*—No person may bring into any port or harbour of the Islands, dynamite or other explosives (except gunpowder or blasting powder), or ship or unship any nitro-glycerine, unless authorised by general or special license of the Customs and in special accordance with all the conditions mentioned or referred to in such license and subject to all such general regulations as may be in force (*sec.* 17 of Law No 1 of 1897).]	
St. Lucia.	
Accoutrements and equipments imported with the assent of the Governor, for special use by officers and men in H.M.'s Naval, Military, Civil and Volunteer Services - -	Free.
Rifles, ammunition and other articles accessory thereto and imported with the consent of the Governor for the use of any Rifle Club or any member thereof - -	Free.
Articles for the use of the St. Mary's College Cadet Corps, imported with the approval of the Governor-in-Council -	Free.
Firearms:	
Fowling pieces, rifles, revolvers and pistols - -	20 % *ad valorem.*
Ammunition:	
Gunpowder - - - - *Per lb.*	0 0 6
All other ammunition (shot, cartridges, percussion caps) -	20 % *ad valorem.*
Explosive fireworks - - - -	20 % *ad valorem.*
Blasting gelatine and dynamite - - -	20 % *ad valorem.*
All other explosives - - - - -	15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY	£ s. d.
ST. VINCENT.	
Arms, ammunition, materials, stores, and supplies imported by or for the use of His Majesty's Naval and Military forces, the Police force, or any Volunteer force or Rifle Association sanctioned by the Governor - - - - -	Free.
All other arms, ammunition, and explosives - - -	10 % *ad valorem.*
[*Note*—It is provided under Ordinance No 1 of 1910 that no person shall import without permission in writing from the Governor any nitro glycerine, dynamite, gun-cotton, fulminate of mercury or of other metals, or any adaptation or preparation thereof being of an explosive character, except in the form of small arms ammunition, percussion caps, and fuses]	
BARBADOS	
Military and naval stores - - - -	Free
Rifles, parts of rifles, accessories, and all rifle ammunition specially imported exclusively for the objects and purpose of the Barbados Rifle Association by or for the use of any member thereof, on the certificate to that effect of the secretary for the time being of such Association -	Free
Arms.	
Firearms - - - - *Each*	0 10 0
All other arms - - - - -	10 % *ad valorem.*
Ammunition and explosives	
Gunpowder, and all other explosives -	Free
All other ammunition - -	10 % *ad valorem*
[*Note*—No rifle or rifles (except air rifles) and ammunition for same shall be imported, except by permission of the Governor in Executive Committee Rifles and ammunition for same for use by the Police, Volunteers and Rifle Association may be allowed to be imported on certificates to that effect produced to the Comptroller of Customs from certain authorised persons respectively (Order in Council dated 3rd July 1913)]	
The importation, storage, &c of gunpowder are regulated by regulations made under the Merchants Gunpowder Act No 33 of 1890	
Such regulations were issued on the 23rd January 1902 and amended on the 9th June 1909	
GRENADA.	
Military and naval stores - - - -	Free.
Rifles and ammunition and other articles accessory thereto, imported with the consent of the Governor for the use of any Rifle Club or any member thereof - - -	Free
Firearms:	
Rifles, revolvers, and pistols - - - *Each*	1 0 0
Explosives.	
Blasting gelatine, dynamite, gunpowder, &c - *Per lb.*	0 0 6
All other arms, ammunition and explosives - -	10 % *ad valorem.*
[*Note.*—The importation of firearms is only allowed under license (Ordinance No 2 of 1910).	
Every person arriving in the Colony is required to make a declaration in prescribed form as to whether or not he has any firearm in his possession (Regulations made under "Customs Ordinance, 1894," dated 7th November 1911).	
The importation of inflammable goods is regulated by rules laid down under Ordinance No. 11 of 1891, as amended by Ordinance No. 13 of 1908]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
VIRGIN ISLANDS.		
Military and naval stores		Free.
Firearms	*Each*	1 0 0
All other arms		10 % *ad valorem*
Gunpowder and all explosives	*Per lb.*	0 0 6
Percussion caps; cartridges and cartridge cases, also fireworks		15 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.		
Military and naval stores (not to be sold or disposed of except by special permission of the Treasurer)		Free.
Arms:		
Guns	*Each*	1 6 8
Pistols	"	0 13 4
All other arms		11 % *ad valorem.*
Ammunition and explosives:		
Gunpowder and all explosives	*Per lb.*	0 0 8
Fireworks and all other ammunition		11 % *ad valorem.*
[The importation of explosives is regulated by Ordinance No. 4 of 1909. It is not lawful to store more than 25 lbs. of gunpowder in any one place within the limits of the towns of Basseterre, Sandy Point, or Charlestown, except in licensed warehouses.]		
ANTIGUA.		
Military and naval stores		Free.
Arms:		
Guns	*Each*	1 6 8
Pistols	"	0 13 4
All other arms		13⅓ % *ad valorem.*
Ammunition and explosives:		
Blasting powder imported for use in the making or repairing of roads		Free.
Gunpowder	*Per lb.*	0 0 8
Cartridges, cartridge cases, percussion caps, and fireworks		15 % *ad valorem.*
[*Note.*—The local Government states that no restriction is placed on the importation of arms and ammunition, but a licence is required to be taken out by the owner or custodian.]		
MONTSERRAT.		
Military and naval stores		Free.
Arms:		
Guns	*Each*	1 10 0
Pistols and revolvers	"	0 15 0
All other arms		13⅓ % *ad valorem.*
Ammunition and explosives:		
Blasting powder imported for use in the making or repairing of roads		Free.
Gunpowder and all other explosives	*Per lb.*	0 0 9
All other ammunition		13⅓ % *ad valorem.*
[*Note.*—The importation of arms and ammunition may be prohibited by Proclamation at any time, either absolutely or under certain specified conditions. All persons carrying arms (except His Majesty's Military or Naval Officers) are required to obtain a licence costing 2*s.* 6*d.* for one arm and a further sum of 6*d.* for each arm thereafter. (Ordinance No. 8 of 1907.)]		
DOMINICA.		
Military and naval stores		Free
Arms:		
Firearms		25 % *ad valorem.*
All other arms		12½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—Arms, Ammunition, and Explosives—*continued.*

Tariff Classification and Tariff Rates of Duty.

		£ s. d.
Dominica—*cont.*		
Ammunition and other explosives:		
Gunpowder and explosives	*Per lb.*	0 0 6
Percussion caps, cartridges, and cartridge cases		20 % *ad valorem.*
[*Note.*—The local Government states that no restriction is placed on the importation of arms and ammunition, and no licence is required.]		
Trinidad and Tobago.		
Arms, ammunition, and accoutrements imported by, or for the use of, H.M.'s Naval or Military Forces, the Police Force or any Volunteer Force or Rifle Association sanctioned by the Governor		Free.
Arms:		
Muzzle-loading and air guns	*Each*	0 5 0
All other guns, rifles, revolvers, pistols, muskets and carbines	"	0 10 0
Ammunition and explosives:		
Cartridges:		
Loaded	*Per* 1,000	0 5 0
Unloaded	"	0 2 6
Gunpowder	*Per lb.*	0 0 7
Other explosives		10 % *ad valorem.*
[*Note.*—The landing of gunpowder and cartridges, other than safety cartridges, is regulated by the Regulations of 24th August, 1909, made under the "Explosives Ordinance 1907" (No. 15 of 1907).]		
Bermuda.		
Military and naval stores		Free.
Pistols and revolvers	*Each*	0 10 0
Cartridges, ball, for pistols or revolvers	*Per* 100	0 3 0
All other arms, ammunition, and explosives		10 % *ad valorem.*
British Honduras.		
Military and naval stores, and such articles as may be imported for any friendly foreign government		Free.
Arms:		
Revolvers, including pistols	*Each*	0 12 4
All other arms		12½ % *ad valorem.*
Ammunition and explosives:		
Gunpowder	*Per lb.*	0 0 2·47
Fireworks	"	0 2 0·67
Blasting powder, dynamite, and all other explosives for blasting purposes	*Per lb.*	0 0 0½
All other explosives		12½ % *ad valorem.*
[*Note.*—The Governor-in-Council is empowered to prohibit the importation, either by sea or land, of any war material for such time as may be specified by Proclamation. (Ordinance No. 40 of 1913.)]		
British Guiana.		
Sandcrackers (Order in Council of 24th Nov. 1908)		Prohibited.
Military and naval stores		Free.
Arms:		
Guns, muzzle-loading	*Each*	0 4 2 (*a*)
Pistols and revolvers	"	1 0 10 (*a*)
All other arms		15 % *ad val.* (*b*)

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.
(*b*) " " " 10 % " " " "

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH GUIANA—*cont.*

		£	s.	d.
Ammunition:				
Cartridges, loaded - - - - - -	*Per* 100	0	6	3 (*a*)
„ unloaded - - - - -	„	0	2	1½ (*a*)
Percussion caps - - - - - - -	„	0	0	2 (*a*)
Shot - - - - - - - -	*Per lb.*	0	0	1 (*a*)
Explosives:				
Dynamite and preparations (other than blasting gelatine, gelatine dynamite, and gelignite) containing more than 75 % of nitro-glycerine - - - - - -		Prohibited.		
Dynamite and preparations of nitro-glycerine certified by the Government Analyst to contain less than 75 % of nitro-glycerine; blasting gelatine, gelatine dynamite, or gelignite; gun-cotton; and all other explosives admitted by the Comptroller of Customs as explosives for blasting purposes -	*Per lb.*	0	0	2 (*a*)
Gunpowder, rackarock and fuses, admitted by the Comptroller of Customs as explosives for blasting purposes -	*Per lb.*	0	0	0½ (*a*)
Fireworks (which, in the opinion of the Comptroller of Customs, are manufactured with a view to produce a pyrotechnic effect)	*Per lb.*	0	4	2 (*a*)
All other explosives - - - - -	„	0	0	10 (*a*)

[*Note.*—The provisions of the Customs Ordinance of 1884 relating to the warehousing of goods, shall not be applicable to gunpowder, dynamite, fireworks and other explosives imported into the Colony. The duty on these articles must be paid immediately on importation, provided that where they are imported for exportation or in transit, no duty shall be levied thereon if the regulations relating to their treatment are complied with.

Under the Explosives Ordinance No. 10 of 1889 all *gunpowder* imported into the Colony must be taken to magazine and stored. No person, other than a wholesale dealer, may import gunpowder, except as regards safety cartridges, which may be imported by any person for his own use.

The importation and transhipment of *explosives* are regulated by the Explosive Ordinance, 1905. All explosives must be kept in licensed magazines, or the premises of duly licensed persons.]

GIBRALTAR.

All kinds - - - - - - - - - -		Free.

[*Note.*—Arms ammunition, or utensils of war may only be imported under a licence granted by the officer administering the Government (Ordinance No. 5 of 1885).

A permit to import fireworks and gunpowder is required to be obtained from the Chief Inspector of Police, or, in his absence, from a Justice of the Peace. Fireworks of greater value than 2*l.*, and gunpowder in greater quantities than 10 lbs., may not be imported, except at the discretion of the police magistrate (Ordinance No. 1 of 1884).]

MALTA.

All kinds - - - - - - - - - -		Free.

[*Note.*—Arms, ammunition, or other utensils of war, not required for H.M. Service, which are imported into Malta shall be deposited in bond, and not released therefrom (either for exportation or for use within the Islands) without a permit from the Governor. All applications for a permit should be addressed to the Collector of Customs at Valetta.

The Governor is empowered to prohibit the importation of arms, &c., not required for H M. Service (Ordinance No. 6 of 1840 and Government Notice No. 32 of 1899).]

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

CYPRUS.	£ s. d.
Firearms for the personal use of officers of H.M. naval and military forces - - - - - - - -	Free.
Arms :	
Guns and pistols not exceeding 2*l.* in value - - *Per barrel*	0 10 0
Guns and pistols exceeding 2*l.* in value but not exceeding 4*l.* in value - - - - - - *Each*	1 0 0
Guns and pistols exceeding 4*l.* in value - - - -	25 % *ad valorem.*
Side arms, gun-stocks, and gun-locks - - - -	25 % *ad valorem.*
Ammunition and explosives :	
Explosives imported by the Cyprian Mining Company, Ltd., for use in mining for asbestos, under certain prescribed conditions (Order in Council, No. 533, dated 4th April 1913) - - [*Note.*—The Company may, for its mining operations, import explosives at the Port of Limassol at such place as shall be agreed upon by the Commissioner of the District and the Principal Officer of Customs, on the condition that such explosives shall be removed forthwith to the warehouse at Amiandos.]	Free until 1st April 1915.
Shot - - - - - - - *Per oke* (2·8 lbs.)	0 0 1
Gunpowder - - - - - - - - - „	0 0 10¾
Blasting powder, blasting compound, dynamite, gun-cotton, and fuse - - - - - - *Per oke* (2·8 lbs.)	0 0 8
Cartridges, cartridge cases, percussion, caps, and fireworks -	20 % *ad valorem.*

[*Note.*—The importation into the Island of firearms, detached portions of firearms and side-arms is prohibited, except at the ports of *Larnaca*, *Famagusta*, and *Limassol* and under a special licence of the Chief Secretary.

The importation of gunpowder (except for the use of His Majesty's Naval and Military Forces) is prohibited, except at the ports of *Larnaca* and *Limassol*, in kegs or barrels of a capacity not exceeding 10 okes except where the High Commissioner has by special permission authorised the importation in some other manner.

The importation of shot, percussion caps, and cartridges (other than ball cartridges) is restricted to the ports of *Larnaca* and *Limassol.*

The importation of ball cartridges and ball cartridge cases, except for the use of H.M.'s Naval and Military Forces, is prohibited, except at the ports of *Larnaca* and *Limassol*, and with the special permission of the High Commissioner.

The importation of dynamite, nitro-glycerine, gun cotton, fulminate of mercury or of other metals and of any kindred substance, is prohibited, except at the port of *Larnaca* by special permission of the High Commissioner.

The High Commissioner may, however, subject to such limitations as to quantity as it may be deemed fit to impose, allow the importation into the port of *Famagusta* of gunpowder, dynamite, nitro-glycerine, gun-cotton, blasting powder, fulminate of mercury or other metals, substances used for pyrotechnic purposes, fog-signals, rockets, fireworks, fuzes, detonators, and ammunition, including empty cartridge cases (Order-in-Council of 22nd June 1906).

Provision is further made, under an Order-in-Council of 31st January 1912, that cartridges for sporting purposes, percussion caps and shot may be imported into *Famagusta*, provided that ball cartridges and ball cartridge cases may not be imported at that port without the special permission of the High Commissioner.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES.—BAGS AND SACKS.(a)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

Gunny bags, secondhand or which have been used	Free.
All other bags and sacks	5 % *ad valorem.*

ADEN.

All kinds	Free.

STRAITS SETTLEMENTS (including LABUAN).

All kinds	Free.

CEYLON.

Gunnies	Free.
All other bags and sacks	5½ % *ad valorem.*

MAURITIUS.

		Rupees.	cents.
Jute bags and sacks of 100 kilos (1·96841 cwts.)	*Per* 100	2	00
Pockets of jute and calico (empty)	"	1	00
Straw pockets	"	0	20
Vacoa bags	"	0	40
Gunny and other bags and sacks	"	1	50

SEYCHELLES.

Bags (empty, new, or old), Gunny, Vacoa, Madagascar, or of any other straw	*Per bag*	0	03
All other bags and sacks		12½ % *ad valorem.*	

HONG KONG.

All kinds	Free.

COMMONWEALTH OF AUSTRALIA.

New jute bags from any place proclaimed for plague, unless they are accompanied by a certificate from the port Health Officer of the said proclaimed place that the vessel transporting them was, immediately prior to the loading of the cargo, effectively fumigated as prescribed for the destruction of rats and other vermin; also second-hand jute and similar second-hand bags from any place proclaimed for plague, unless they have, to the satisfaction of the Quarantine Officer, and at the expense of the importer, been submitted to disinfection as prescribed in the Regulations, or as directed by the Chief Quarantine Officer. (Quarantine Proclamation, dated 30th August 1910)	Prohibited.
Bags, sacks, packs, and bales for bran, chaff, compressed fodder, potato, onion, ore, coal, and wool; sugar mats and sugar, corn, flour sacks; also rice mats if similar to those in which rice is ordinarily imported	Free.
Oil cake sacks (as compressed fodder sacks) (Supplement No. 1 to the Customs Tariff Guide.)	Free.
Silk filter bags (Supplement No. 14 to the Customs Tariff Guide.)	15 % *ad valorem.*
All other bags and sacks (including canvas mail bags—Customs Tariff Guide), bags and sacks of calico, hessian (not elsewhere included), and linen; also meat wraps, whether partly or wholly made up	15 % *ad valorem.*

[*Note.*—The importation of cornsacks into Australia is subject to the following conditions and restrictions, viz.:

The bales containing the cornsacks to be plainly branded or marked with the trade name, measurement, weight, porter and shot of the cornsacks contained therein and the cornsacks to comply with the following standard:—

Size, 41 ins. × 23 ins.

(a) Not including paper bags, or leather or hand bags of any kind.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—BAGS AND SACKS(a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
COMMONWEALTH OF AUSTRALIA—*cont.*	
Note—cont.	
Weight, when baled, 2¼ lbs.	
Substance, 8 porter, 9 shot.	
The importation in the Commonwealth of cornsacks contrary to the above provisions is prohibited. (Proclamation of 13th Feb. 1908.)	
Cornsacks not complying with the above standard may be imported for foreign transhipment *ex* the import steamers or held in bond for export only. (Customs Circular No. 1409 of 1908.)	
The importation of bags and sacks made of the same material as cornsacks, and suitable for holding grain is prohibited unless they comply with the above standard for cornsacks. (Order No. 1052 of 1908.)]	
TERRITORY OF PAPUA.	
All kinds	Free.
DOMINION OF NEW ZEALAND.	
Jute or hessian bags and sacks or bagging; woolpacks and wool pockets; bags made of New Zealand tow or flax; also cornsacks (including cornsacks, secondhand, with names having no local application printed thereon — Ministers' Order No. 876, dated 29th May 1908)	Free.
Bags of textile material or felt, if printed:	
If the produce of some part of the British Dominions	25 % *ad valorem.*
Otherwise	37½ % *ad valorem.*
Bags—calico, forfar, linen, flour; bagging, and all other bags and sacks, including filter bags and sheaths:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
FIJI.	
Bags and sacks (including those which are second-hand or which have been used):	
Over two bushels — *Per doz.*	0 1 0
All other kinds	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Bags (not including paper bags) for flour, grain, manure, local manufactures, produce, sugar, wool, coal and other minerals, and bagging and sacking in the piece	Free.
RHODESIA.	
Bags (not including paper bags) for flour, grain, manure, local manufactures, produce, sugar, wool, coal, and other minerals, and bagging and sacking in the piece	Free.
NYASALAND PROTECTORATE.	
Gunny bags, gunny cloth, sacking, and hooping, and other materials imported into the Protectorate, and used for packing cotton or other produce of the Protectorate for export	Free.
All other kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Empty bags (other than paper bags) and crates for flour, manure, produce, sugar, wool, coal and minerals, and bagging and sacking in the piece	Free.
All other bags and sacks	10 % *ad valorem.*

(a) Not including paper bags, or leather or hand bags of any kind.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—BAGS AND SACKS(a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
EAST AFRICA PROTECTORATE.	
Empty bags (other than paper bags) and crates for flour, manure, produce, sugar, wool, coal and minerals, and bagging and sacking in the piece	Free.
All other bags and sacks	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
„ „ other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Bags and sacks specially imported for use in the exportation or inland carriage of West African produce	Free.
All other bags and sacks	10 % *ad valorem.*
If imported into the East of the Volta:	
All kinds	Free.
SIERRA LEONE.	
Bags by letter post	Prohibited.
Bags to be used in the exportation of West African produce	Free.
All other bags and sacks	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Bags in which Portland cement or hydraulic water lime is imported:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that "bags containing Portland cement," are to be included with the weight of the cement for duty purposes, and rated as follows:—	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
Bags, cotton (sewn):	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Bags or sacks of hemp, linen, or jute, and cotton seamless bags:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	20 % *ad valorem.*
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that sacks containing grain are dutiable at the same rate as if imported empty.]	
Same bags:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*

(a) Not including paper bags, or leather or hand bags of any kind.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—BAGS AND SACKS(a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Tool bags and carpet bags:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
NEWFOUNDLAND.	
Bags which have been exported either empty, or filled with Newfoundland products, and are returned filled with foreign products	Free.
Brin, known as bread-bag brin, when imported by manufacturers in which to inclose their manufactures	10 % *ad val.* (*b*)
Bags or sacks of jute, hemp, linen, or cotton; including also seamless bags and game bags	35 % *ad val.* (*b*)
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds for exporting salt and other products	Free.
All other bags and sacks	10 % *ad valorem.*
JAMAICA.	
Bags and sacks made of flax, hemp, or jute, for exporting Island produce	Free.
All other bags and sacks	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Filter bags and filter bagging for use in connection with the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose)	Free.
Travelling and tool bags:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
All other bags and sacks	15 % *ad valorem.*
ST. VINCENT.	
Empty bags for produce	Free.
Travelling and tool bags:	
Under the British Preferential Tariff	10 % *ad valorem*
„ General Tariff	12½ % *ad valorem.*
All other bags and sacks	10 % *ad valorem.*
BARBADOS.	
Travelling and tool bags:	
Under the British Preferential Tariff	9 % *ad valorem.*
„ General Tariff	11¼ % *ad valorem.*
All other kinds	10 % *ad valorem.*
GRENADA.	
Travelling and tool bags:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*

(*a*) Not including paper bags, or leather or hand bags of any kind.
(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—Bags and Sacks(a)—*continued.*

Tariff Classification and Tariff Rates of Duty.

	£ s. d.
St. Christopher—Nevis.	
Coverings in which goods are actually imported, if usual and proper for the purpose	Free.
Travelling and tool bags:	
Under the British Preferential Tariff	8⅔ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
All other bags and sacks	11 % *ad valorem.*
Antigua.	
Travelling and tool bags:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other kinds	13⅓ % *ad valorem.*
Montserrat.	
Travelling and tool bags:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other kinds	13⅓ % *ad valorem.*
Dominica.	
Packages (empty) for produce, including cocoa and sugar bags	5 % *ad valorem.*
Travelling and tool bags:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other bags and sacks	12½ % *ad valorem.*
Trinidad and Tobago.	
Travelling and tool bags:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other kinds	10 % *ad valorem.*
Bermuda.	
All kinds	10 % *ad valorem.*
British Honduras.	
All kinds	12½ % *ad valorem.*
British Guiana.	
Bags and sacks, empty, and not of paper, canvas, or cotton *Per dozen*	0 0 7½ (b)
Travelling and tool bags:	
Under the British Preferential Tariff	12 % *ad val.* (c)
„ General Tariff	15 % *ad val.* (c)
All other bags and sacks	15 % *ad val.* (c)
Gibraltar.	
All kinds	Free.
Malta.	
All kinds	Free.
Cyprus.	
Empty sacks	Free.
All other bags and sacks:	
If of linen, hemp, cotton, or wool	10 % *ad valorem.*
Other kinds	8 % *ad valorem.*

(a) Not including paper bags, or leather or hand bags of any kind.
(b) With an additional charge of 5% on the amount of duty leviable at the rate given.
(c) „ „ „ 10% „ „ „ „ „

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix II.]

MISCELLANEOUS ARTICLES:—BICYCLES AND TRICYCLES.(*a*)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
All kinds, including motor cycles	5 % *ad valorem.*
ADEN.	
All kinds, including motor cycles	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds, including motor cycles	Free.
CEYLON.	
Used bicycles, including used motor bicycles, brought with a passenger as part of his baggage	Free.
Motor trailers	Free.
All other bicycles and tricycles, including motor cycles	5½ % *ad valorem.*
MAURITIUS.	
All kinds, including motor cycles	12 % *ad valorem.*
SEYCHELLES.	
All kinds, including motor cycles	12½ % *ad valorem.*
HONG KONG.	
All kinds, including motor cycles	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of cycles within the Commonwealth, viz.:— Malleable cast hubs for children's cycles; and also magnetos for motor cycles, provided security be given that they will be incorporated in motor cycles manufactured in the Commonwealth, and that proof of such use be furnished to the satisfaction of the Collector within six months after delivery by the Customs (Customs Tariff Guide and Customs By-law No. 243, dated 9th September 1912)	Free.
Children's tricycles and quadricycles:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Motor cycles, tricycles, and similar vehicles not elsewhere included, and frames thereof, whether partly or wholly finished:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Engines, motor cycles (internal combustion), imported separately (Customs Tariff Guide.)	20 % *ad valorem.*
Bicycles, tricycles, and similar vehicles, not elsewhere included, and frames thereof, whether partly or wholly finished:	
Under the British Preferential Tariff	20*s.* each or 25 % *ad val.* (*b*)
„ General Tariff	25*s.* each or 30 % *ad val.* (*b*)
Horns for cycles:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff (Customs Tariff Guide.)	15 % *ad valorem.*

(*a*) For rates of duty on motor cars, *see* under "Carriages and Carts."
(*b*) Whichever rate returns the higher duty.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—BICYCLES AND TRICYCLES(*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*	£ s. d.
Rubbered tyre fabric and tyre rubber :	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
Pneumatic rubber tyres and tubes therefor, valued or unvalued:	
(1) Covers weighing each 2½ lbs. or less, tubes weighing each 1 lb. or less:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
(2) Covers weighing each over 2½ lbs., tubes weighing each over 1 lb.:	
Under the British Preferential Tariff - - *Per lb.*	0 1 2 or 20 % *ad val.* whichever rate returns the higher duty.
„ General Tariff - - - - „	0 1 6 or 25 % *ad val.* whichever rate returns the higher duty.
Rubber tyres, other than pneumatic:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
Bands (non-slip), for use on motor cycles:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
(Customs Tariff Guide.)	
Tanks, gas, for use with self-starters (these are gas cylinders):	
Tanks (cylinders) - - - - - - - -	Free.
Guages :	
Under the British Preferential Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
(Supplement No. 14 to the Customs Tariff Guide.)	
Cycle tubing and fork sides, in the rough; liners, including bent tubing, not brazed or plated; also balls for cycles - - -	Free.
Chains, non-skid, for motor cycles, if suitable for use only on motor cycles :	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
(Supplement No. 15 to the Customs Tariff Guide.)	
Catches for side car of motor cycle :	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
(Supplement No. 14 to the Customs Tariff Guide.)	
Hubs, 3-speed gear motor cycle:	
Hub :	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*
Belt rim, operating pedals, levers and rods :	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
[It is stated that as it is the practice to invoice the whole as a 3-speed hub, care must be taken that the fittings are not overlooked.]	
(Supplement No. 14 to the Customs Tariff Guide.)	

(*a*) For rates of duty on motor cars, *see* under "Carriages and Carts.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—BICYCLES AND TRICYCLES(*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Cycle parts, plated, brazed, enamelled or permanently joined, not elsewhere included (including rims); cycle accessories, not elsewhere included, and parts thereof, including steel trouser clips, steel toe clips, and bands, parcel carriers, inflator clips and connections, bells, saddles, saddle covers, and repair outfits:	
Under the British Preferential Tariff - - -	10 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
Other cycle parts, including steel bars for the manufacture of rims; also parts, viz., ball-heads not permanently joined and parts thereof, plated or unplated; bottom brackets, including bracket shells and plated or unplated axles, cups, cranks, cotter and locking pins, lubricators, and chain wheels; hubs, including sprocket wheels, lock rings and free wheel clutches, lugs, fork ends, bridges, nipples, spokes, spoke-washers, chains, pedals and parts thereof, all valves for pneumatic tyres; also cyclometers, speedometers, and inflators:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - - -	5 % *ad valorem.*
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on the following articles, when used in the manufacture of articles within the Commonwealth, on the exportation of such manufactured articles, under certain prescribed conditions:— Valves used in the manufacture of bicycle tyres. Rim bars used in the manufacture of cycle rims. Metal parts and saddles used in the manufacture of cycles. Motor tyre tubes, partially manufactured when imported, and subsequently finished.]	
TERRITORY OF PAPUA.	
All kinds, including motor cycles - - - -	5 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Bicycles, tricycles, and the like vehicles:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
Motor engines for bicycles:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - - - -	20 % *ad valorem.*
[It is laid down under Minister's Orders No. 997, dated 4th March 1912, as amended by No. 1028, dated 4th December 1912, that bicycle motor engines are to include speed gear unless actually built into back wheels.]	
Rubber tyres, pneumatic rubber tyres, outside covers, and inner tubes	Free.
Handle grips; pedal rubbers; also the following articles when not plated, japanned, enamelled, or varnished, viz., drop forgings, stampings, steel balls, weldless steel tubes with or without butted ends, wood or metal rims (not bored), spokes, forks, stays, handle bars, and seat pillars (unbuilt), bracket shells, fork and stay ends, fork tips, bridges, crowns, and lugs; also ball heads complete when not brazed, including all plated parts; hubs, complete, plated or otherwise, sprockets, chains and chain wheels whether plated or not; bottom brackets, complete, including axles, cups, cranks and pedals, plated or otherwise:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - -	20 % *ad valorem.*

(*a*) For rates of duty on motor cars, *see* under "Carriages and Carts."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix L.]

MISCELLANEOUS ARTICLES:—BICYCLES AND TRICYCLES—(*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

Wings or shields for cooling motor-cycle oil engines:	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % *ad valorem.*
(Minister's Order No. 902, dated 6th April 1909).	
Bicycle fittings, viz.: adjusting cams and cam-blocks, not plated, japanned, enamelled, or varnished:	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % *ad valorem.*
(Minister's Order No. 936, dated 5th September 1910.)	
Bicycle fittings, viz.: Cotter pins for bicycle cranks:	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % *ad valorem.*
(Minister's Order No. 1013, dated 6th August 1912.)	
Free-wheels for bicycles:	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % *ad valorem.*
(Minister's Order No. 902, dated 6th April 1909).	
Belt rims for motor bicycles:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
(Minister's Order No. 902, dated 6th April 1909).	
Bicycle chain adjusters:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
(Minister's Order No. 899, dated 1st February 1909).	
Chassis for side car of motor cycle:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
(Minister's Order No. 1044, dated 11th June 1913.)	
Other parts, finished or partly finished or machined:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*

FIJI.

Motor cycles, motor tricycles and similar vehicles	12½ % *ad valorem.*
Other bicycles and tricycles and similar vehicles	12½ % *ad valorem.*

FALKLAND ISLANDS.

All kinds, including motor cycles	Free.

UNION OF SOUTH AFRICA.

Iron and steel hoop, rod, plate, and similar iron or steel, not perforated or put together or worked up in any way:	
Under the British Preferential Tariff	Free.
" General Tariff	8 % *ad valorem.*
Motor cycles:	
Under the British Preferential Tariff	12 % *ad valorem.*
" General Tariff	15 % *ad valorem.*
All other bicycles and tricycles, including parts:	
Under the British Preferential Tariff	12 % *ad valorem.*
" General Tariff	15 % *ad valorem.*

(*a*) For rates of duty on motor cars, see under "Carriages and Carts."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix k.]

MISCELLANEOUS ARTICLES:—BICYCLES AND TRICYCLES(*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.	
Iron and steel hoop, rod, plate and similar iron or steel not perforated or put together or worked up in any way:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff - - - -	Free.
The produce of the United Kingdom and reciprocating British Possessions - - -	Free.
The produce of non reciprocating British Possessions -	Free.
Under the General Tariff - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Tyres, bicycle and tricycle:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	12 % *ad valorem.*
The produce of non-reciprocating British Possessions -	12 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - - (Customs decision.)	10 % *ad valorem.*
Bicycles and tricycles and parts thereof; also motor cycles:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - -	12 % *ad valorem.*
The produce of non-reciprocating British Possessions -	12½ % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - - (Customs decision.)	10 % *ad valorem.*
NYASALAND PROTECTORATE.	
Cycles and other vehicles, and including parts or accessories - -	Free.
UGANDA PROTECTORATE.	
Bicycles which have been used, forming part of a passenger's baggage, and not intended for trading purposes - - -	Free.
All other bicycles and tricycles - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Bicycles which have been used, forming part of a passenger's baggage, and not intended for trading purposes - - -	Free.
All other bicycles and tricycles - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - - - -	5 % *ad valorem.*
" " other Protectorate ports - -	7 % *ad valorem.*
ST. HELENA.	
All kinds, including motor cycles - - - - - -	Free.
NIGERIA.	
All kinds - - - - - - - - -	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Velocipedes (including motor cycles) and ready made parts thereof, including accessories and materials for repairs -	Free.
If imported into the East of the Volta:	
Velocipedes, including motor cycles - - - -	Free.
SIERRA LEONE.	
All kinds, including motor cycles - - - -	10 % *ad valorem.*

(*a*) For rates of duty on motor cars, *see* under "Carriages and Carts."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—BICYCLES AND TRICYCLES(*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
GAMBIA.	
Motor cycles	Free.
All other bicycles and tricycles	5 % *ad valorem.*
DOMINION OF CANADA.	
Bicycles, not new, in use by the settler for at least six months before his arrival in Canada, and not for sale; provided that they are brought with the settler on his first arrival, and are not sold or otherwise disposed of (without payment of duty) until after 12 months' actual use in Canada	Free.
All other bicycles and tricycles:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Cars, wicker, side, for use with motor cycles:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
(Appraisers' Bulletin No. 630, dated 31st December 1912.)	
Steel balls, adapted for use on bearings of vehicles:	
Under the British Preferential Tariff	Free.
„ General Tariff	10 % *ad valorem.*
Bicycle tyres:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
(Appraisers' Bulletin No. 327, dated 19th August 1909).	
[It is held that "bicycle tyres imported as complete parts of bicycles, and not invoiced separately, are dutiable at the same rate of duty as that collected on the bicycles. (Appraisers' Bulletin No. 716, dated 19th November 1913.).]	
Bicycle saddles, nickel-plated:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
(Appraisers' Bulletin No. 327, dated 19th August 1909).	
[For other metal parts, *see under* "Iron and Steel Manufactures."]	
[*Note.*—For the Customs regulations regarding the temporary admission of *tourists' motor cycles, see* the regulations laid down for tourists' automobiles entering Canada, under "Carriages and Carts."]	
NEWFOUNDLAND.	
Bicycles in the possession of tourists, under conditions laid down by the Minister of Finance and Customs	Free.
Bicycles imported by settlers, if brought with the settler on his first arrival; provided that they have been in use by him for at least six months before his arrival in Newfoundland, and are not sold or otherwise disposed of (without payment of duty) until after 12 months' actual use in the Colony	Free.
All other bicycles and tricycles (including motor bicycles), also parts thereof (including cyclometers)	40 % *ad val.* (*b*)
BAHAMAS.	£ s. d.
Bicycles — *Each*	0 5 0
Motor cycles	50 % *ad valorem.*
All other kinds	20 % *ad valorem.*

(*a*) For rates of duty on motor cars, *see* under "Carriages and Carts."
(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—BICYCLES AND TRICYCLES(*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
TURK'S AND CAICOS ISLANDS.	
All kinds, including motor cycles	Free.
JAMAICA.	
All kinds, including motor cycles	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
All kinds, including motor cycles:	
If classed as "vehicles":	
Under the British Preferential Tariff	12 % *ad valorem.*
" General Tariff	15 % *ad valorem.*
Otherwise	15 % *ad valorem.*
ST. VINCENT.	
All kinds, including motor cycles:	
If classed as "carriages":	
Under the British Preferential Tariff	10 % *ad valorem.*
" General Tariff	12½ % *ad valorem.*
Otherwise	10 % *ad valorem.*
BARBADOS.	
All kinds, including motor cycles:	
If classed as "vehicles":	
Under the British Preferential Tariff	9 % *ad valorem.*
" General Tariff	11¼ % *ad valorem.*
Otherwise	11¼ % *ad valorem.*
GRENADA.	
All kinds, including motor cycles:	
If classed as "vehicles":	
Under the British Preferential Tariff	8 % *ad valorem.*
" General Tariff	10 % *ad valorem.*
Otherwise	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds, including motor cycles	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
All kinds, including motor cycles:	
If classed as "vehicles":	
Under the British Preferential Tariff	8⅔ % *ad valorem.*
" General Tariff	11 % *ad valorem.*
Otherwise	11 % *ad valorem.*
ANTIGUA.	
All kinds, including motor cycles:	
If classed as "vehicles":	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
" General Tariff	13⅓ % *ad valorem.*
Otherwise	13⅓ % *ad valorem.*

(*a*) For rates of duty on motor cars, *see* under "Carriages and Carts."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—BICYCLES AND TRICYCLES(*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

MONTSERRAT.

	£ s. d.
All kinds, including motor cycles:	
If classed as "vehicles":	
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*
" General Tariff	$13\frac{1}{3}$ % *ad valorem.*
Otherwise	$13\frac{1}{3}$ % *ad valorem.*

DOMINICA.

All kinds, including motor cycles:	
If classed as "vehicles":	
Under the British Preferential Tariff	10 % *ad valorem.*
" General Tariff	$12\frac{1}{2}$ % *ad valorem.*
Otherwise	$12\frac{1}{2}$ % *ad valorem.*

TRINIDAD AND TOBAGO.

Bicycles or tricycles:		
Motor:		
Under the British Preferential Tariff	*Each*	2 0 0
" General Tariff	"	2 10 0
Other than motor:		
Under the British Preferential Tariff	*Each*	0 10 0
" General Tariff	"	0 12 6

BERMUDA.

Bicycles, with wheels of not less than 18 inches in diameter	*Each*	0 5 0
All other bicycles and tricycles		10 % *ad valorem.*

[The *use* of motor vehicles on roads in Bermuda is prohibited (Act No. 6 of 1908).]

BRITISH HONDURAS.

All kinds, including motor cycles	$12\frac{1}{2}$ % *ad valorem.*

BRITISH GUIANA.

Bicycles and tricycles, and their parts:	
Under the British Preferential Tariff	$13\frac{1}{3}$ % *ad val.* (*b*)
" General Tariff	$16\frac{2}{3}$ % *ad val.* (*b*)

GIBRALTAR.

All kinds, including motor cycles	Free.

MALTA.

All kinds, including motor cycles	Free.

CYPRUS.

All kinds, including motor cycles	10 % *ad valorem.*

(*a*) For rates of duty on motor cars, *see* under "Carriages and Carts."

(*b*) With an additional charge of 10% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—BOOTS AND SHOES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
All kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of boots and shoes within the Commonwealth, viz.: woven banding (with or without trade mark or name); nails (sparrow and other bills, clog, cricket, hob, heel, Hungarian, screw or ice, spike, nugget, pin-point, running, sprigs, lasting tacks, tips, tingles, and rivets); beadings, up to 1½ inches in width; metal toe-caps and plates; plates for baseball boots and brass plates for football boot spikes; heel protectors or plates of metal; iron clasps for clogs and pattens; fasteners, button; heels (aluminium, clog and patten, wooden heels covered with celluloid, wooden heels, with or without leather covering, wooden heels, covered with leather and shod with leather plate or with brass and leather plate, wooden heels shod with rubber plate) and wooden heels, cloth covered, shod and unshod; irons for clogs and pattens; plugs; seamings, up to 1½ inches in width; back strappings, up to 1½ inches in width; top banding; pegs and peg wood; fasteners (metal), used in place of eyelets, buttons and laces; galoon bindings, 1½ inches in width and under, and of one colour; rabbit fur binding; galoons, similar to hat galoons (subject to the conditions governing the entry of hat galoons under Tariff item 434) (*a*); heel circlets, being small horseshoe-shaped articles which are driven into the heel in lieu of sprigs; rivets, tubular; shanks and shanking (except shanks and shanking composed entirely of leather-board or any paper-board or of leather-board and metal or paper-board and metal in combination, or of leather-board and wood or paper-board and wood in combination); heel slugs; tapes, drill stay or stay tape; metal clip holders, used in the manufacture, to hold on top band; toe tips; welting, being a seam welting or beading; also machined wire of brass or iron	Free.
Boot elastics	Free.
Slipper forms and piece goods suitable for boots, shoes, and slippers; under Departmental By-Laws	Free.
[It is provided in Customs By-Law No. 145, dated 29th November 1910, that the above specified articles may be admitted free of duty, provided that security is given by the importer that the goods will be used for that purpose only, and that satisfactory proof of such use is given to the Collector within six months after delivery by the Customs, or such further time as the Collector may allow].	

(*a*) Provision is made, under tariff item 434, for the free importation of "minor articles" prescribed by Bye-Laws for use in the manufacture of goods within the Commonwealth.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix 1.]

MISCELLANEOUS ARTICLES:—BOOTS AND SHOES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Gum and wading boots	Free.
Looping for boots, plain, printed, or having woven lettering or ornamental designs, whether in the piece or otherwise:	
Under the British Preferential Tariff	35 % *ad valorem.*
„ General Tariff	40 % *ad valorem.*
Goloshes, rubber sand boots and shoes and Plimsolls:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Canvas shoes with rubber soles studded with rubber projections to prevent slipping:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
(Customs Tariff Guide.)	
Cloth top boots, with vulcanised sole:	
Under the British Preferential Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
(Customs Tariff Guide.)	
All other boots, shoes, and slippers, clogs, pattens, and other footwear of any material, not elsewhere included; boot and shoe uppers and tops; and cork, leather, or other socks or soles not elsewhere included:	
Under the British Preferential Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
[*Note.*—For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to boots and shoes, *see* under the Commonwealth "Introductory Notes" to this Volume.]	
TERRITORY OF PAPUA.	
All kinds	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
"Waterproof Economite Patent Soles" for boots and shoes	Prohibited.
(Order in Council, dated 21st July, 1913.)	
Grindery—namely, button fasteners and staples; eyelets and hook eyelets and eyelet rings; tingles; spikes for running or cricketing shoes; boot-protectors; wood or rubber heels or knobs; leather toe-tips, "Wells" patent or a similar make, stiffeners or toes moulded ready for use, copper toes, boot stretchers and trees, hollow-fillers, japanned toe-tips; legging springs and stiffeners; lasting tacks, pegs, brass rivets, iron rivets; brass, iron, and copper cut bills; steel points; sparrow bills; wrought, cut, and malleable hob-nails; Hungarian nails; wrought and cut tip-nails; bootmakers' nails over 1 inch in length (Minister's Order No. 870, dated 10th March 1908); iron or wooden lasts; stands for lasts; sole, heel, stiffening, and toe-cap knives; shoemakers' wax; heel-balls; bristles, hemp and flax; rubber solution or cement; welting cut into strips or in coils ready for use; shoemakers' binding or beading; welting leather cut into strips not exceeding 1 inch in width; webbing; bootmakers' inks or stains; bootmakers' sectional cutting-boards; glass or emery paper, or cloth, on sheets, in rolls, or cut into shapes	Free.
Minor articles required in the making up of boots and shoes enumerated in any order of the Minister of Customs and published in the Gazette, viz., royal cord for slipper making; felt for lining boots or slippers, when cut up under supervision into boot or slipper shapes (Minister's Order No. 904, dated 3rd May 1909)	Free.
Gum boots, half knee, knee or thigh, with leather or rubber soles	Free.
Top boots for Foresters (as regalia for registered Friendly Societies) (Minister's Order No. 899, dated 1st February 1909)	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—BOOTS AND SHOES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND—*cont.*	
Heels for boots, of wood and leather combined.	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 910, dated 9th July 1909.)	
Boots, shoes, shoettes, sandals, clogs and pattens, slippers and goloshes, viz., children's No. 0 to 6; cork soles; sock soles; and moulded shoe and slipper soles of rubber:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - -	10 % *ad valorem.*
Vamps, uppers, and laces, clog and patten soles; also heel plates, toe stiffeners and toe plates:	
If the produce of some part of the British Dominions - -	22½ % *ad valorem.*
Otherwise - - - - -	33⅓ % *ad valorem.*
Boots, shoes, clogs and pattens:	
Boys' and girls', Nos. 7 to 1, both inclusive:	
If the produce of some part of the British Dominions - -	6*d.* per pair and 15% *ad valorem.*
Otherwise - - - - - -	9*d.* per pair and 22½% *ad val.*
Women's and youths', above size No. 1:	
If the produce of some part of the British Dominions - -	1*s.* per pair and 15% *ad valorem.*
Otherwise - - - - - -	1*s.* 6*d.* per pair and 22½% *ad val.*
Men's, above size No. 5:	
If the produce of some part of the British Dominions - -	1*s.* 6*d.* per pair and 15% *ad valorem.*
Otherwise - - - - - -	2*s.* 3*d.* per pair and 22½% *ad val.*
Slippers (not including lawn tennis and gymnasium shoes, soled with india-rubber, or felt):	
If the produce of some part of the British Dominions - -	6*d.* per pair and 15% *ad valorem.*
Otherwise - - - - - -	9*d.* per pair and 22½% *ad val.*
Slippers of felt with carpet, twine, or felt soles (*a*); shoes or goloshes known as Plimsolls with moulded india rubber soles; champion, gymnasium, yachting and lawn tennis boots and shoes, with moulded india-rubber soles (*b*); goloshes or overshoes of all kinds of rubber; also shoettes and sandals not elsewhere specified:	
If the produce of some part of the British Dominions - -	22½ % *ad valorem.*
Otherwise - - - - - -	33⅓ % *ad valorem.*
All other boots, shoes, clogs and pattens, including tennis shoes of canvas with cut or composite india-rubber sole sewn on to the upper (Minister's Order No. 857, dated 28th November 1907):	
If the produce of some part of the British Dominions - -	1*s.* per pair and 15% *ad valorem.*
Otherwise - - - - - -	1*s.* 6*d.* per pair and 22½% *ad val.*
[*Note.*—Under the "Footwear Regulation Act, 1913" (No. 43 of 1913), which came into force 1st July 1914, it is provided that	

(*a*) Including all slippers having uppers composed solely of felt, arctic cloth, imitation camel hair carpet, canvas, loofah, velvet, woven fibre, cloth or textile, and having rope loofah, twine, fibre, linoleum, carpet or textile soles but having no leather in their composition with the exception of a heel stiffener, which may be of leather or other material (Order in-Council, dated 22nd May 1914).

(*b*) Including lawn tennis, &c., shoes with upper sewn to leather welt, which is solutioned or sewn to a moulded india-rubber sole (Minister's Order No. 1,023, dated 1st October 1912).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—Boots and Shoes—*continued.*

Tariff Classification and Tariff Rates of Duty.

Dominion of New Zealand—*cont.* £ s. d.

Note—cont.

no person shall manufacture for sale, or sell, offer, or expose for sale, or have in his possession for sale, any boots or shoes the soles of which consist wholly or partly of leather, or any imitation of leather, or of any material having the appearance of leather, unless :—

(*a*) The soles thereof are of leather without admixture or addition other than of materials used for filling spaces, shanks or rubber outsoles, or, in the case of ladies' fancy or evening footwear, of heels of wood or celluloid ; or

(*b*) A statement of the material or materials composing the soles thereof is conspicuously and legibly stamped upon or impressed into the outer surface of the sole of each boot or shoe.

For the purposes of the above section it is stated that leather-board composed wholly or in part of leather scraps or of leather skivings is "material having the appearance of leather," and is not leather without admixture or addition other than of materials used for filling spaces.]

Fiji.

Boots, shoes, slippers and goloshes - - - - - 12½ % *ad valorem.*

Falkland Islands.

All kinds - - - - - - - Free.

Union of South Africa.

All kinds :

Under the British Preferential Tariff			12 % *ad valorem.*
„ General Tariff			15 % *ad valorem.*
with a *minimum* duty of :			
Men's	*Per pair*	0	0	9
Women's	„	0	0	6
Children's	„	0	0	3

[*Note.*—A Customs decision has been given stating that the following sizes in boots are constituted in the terms "men's," "women's," and "children's":

Men's, size 6 and over.
Women's, size 2 and over.
Children's :
Male, below men's size.
Female, below women's size.

Slippers of all descriptions, sandals, and Chinese footwear are classed as "Boots and Shoes," and ordinarily the above sizes shall apply to them, but when they are of such a nature as will not render it clearly apparent by what sex or age they could or would be worn, then they are to be classed as follows :

Men's, size over 6.
Women's, over size 3 to 6.
Children's, up to and including size 3.

Under a further decision (Cape Customs Notice No. 122, dated 5th August 1909) it is provided that Plimsolls, irrespective of description on invoice or otherwise, shall be classed as follows :

Over size 6, as men's.
„ „ 2 and up to and including size 6, as women's.
Size 2 and under, as children's.

The measurements are to be English standard sizes.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix 1.]

MISCELLANEOUS ARTICLES:—Boots and Shoes—*continued.*

Tariff Classification and Tariff Rates of Duty.

		£ s. d.
Rhodesia.		
All kinds:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		9 % *ad valorem.*
The produce of non-reciprocating British Possessions		9 % *ad valorem.*
Under the General Tariff		15 % *ad valorem.*
with a *minimum* duty of:		
Men's	*Per pair*	0 0 9
Women's	„	0 0 6
Children's	„	0 0 3
Imported into the Congo Basin of Northern Rhodesia		9 % *ad valorem.*

[*Note.*—A Customs Regulation provides that the following classification for boots and shoes shall be adopted in Rhodesia:

Men's, size 6 and over.
Women's, size 2 and over.
Children's:
Male, below men's size.
Female, below women's size.

Under a decision given for *Southern Rhodesia* (Government Notice, No. 226, of 24th Octobet 1907) it is provided that rubber boots and shoes, slippers of all descriptions, sandals, Plimsolls, and Chinese footwear are classed as "Boots and Shoes," but when they are of such a nature as will not render it clearly apparent by what sex or age they could or would be worn, then they are to be classed as follows:

Men's, size over 6.
Women's, over size 3 to 6.
Children's, up to and including size 3.

The measurements are to be English standard sizes.]

Nyasaland Protectorate.	
All kinds	10 % *ad valorem.*
Uganda Protectorate.	
All kinds	10 % *ad valorem.*
East Africa Protectorate.	
All kinds	10 % *ad valorem.*
Somaliland Protectorate.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
If imported into other Protectorate ports	7 % *ad valorem.*
St. Helena.	
All kinds	Free.
Nigeria.	
All kinds:	
Of leather	Free.
Of cotton canvas	10 % *ad valorem.*
[Customs decision.]	
Gold Coast.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
If imported into the East of the Volta	4 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES.—Boots and Shoes—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Sierra Leone.	
Boots and shoes by letter post	Prohibited.
All kinds	10 % *ad valorem.*
Gambia.	
All kinds	5 % *ad valorem.*
Dominion of Canada.	
India-rubber boots and shoes:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Boots and shoes, pegged or wire fastened, with unstitched soles close edged.	
Under the British Preferential Tariff	17½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Horse boots:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Other boots, shoes, slippers, and insoles of any material:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Newfoundland.	
All kinds	40 % *ad val.* (*a*)
Bahamas	
All kinds	20 % *ad valorem.*
Turk's and Caicos Islands.	
All kinds	10 % *ad valorem.*
Jamaica.	
All kinds	10 % *ad valorem.*
Cayman Islands.	
All kinds	5 % *ad valorem.*
St. Lucia.	
All kinds:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
St. Vincent.	
All kinds:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
Barbados.	
All kinds:	
Under the British Preferential Tariff	9 % *ad valorem.*
„ General Tariff	11¼ % *ad valorem.*
Grenada.	
All kinds:	
Under the British Preferential Tariff	8 % *ad valorem*
„ General Tariff	10 % *ad valorem.*
Virgin Islands.	
All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—BOOTS AND SHOES—*continued*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. CHRISTOPHER.—NEVIS.	
All kinds:	
Under the British Preferential Tariff	8½ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
ANTIGUA.	
All kinds:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
MONTSERRAT.	
All kinds:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
DOMINICA.	
All kinds:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
All kinds:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds:	
Under the British Preferential Tariff	12 % *ad val* (*a*)
„ General Tariff	15 % *ad val* (*a*)
GIBRALTAR.	
All kinds	Free
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix L.]

MISCELLANEOUS ARTICLES:—CARPETS AND FLOORCLOTHS.(a)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
All kinds, including linoleum	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Second hand carpets and similar articles from any place proclaimed for plague, unless on arrival they have, to the satisfaction of a Quarantine Officer, and at the expense of the importer, been submitted to disinfection as prescribed in the Regulations, or as directed by the Chief Quarantine Officer [Quarantine Proclamation, dated 30th August 1910.]	Prohibited.
Minor articles for use in the manufacture of carpets within the Commonwealth, viz., binding	Free.
Carpets, carpeting, floor cloths, floor and carriage mats of any textile material (except coir); lap dusters; and floor rugs and coverings (including felts and pads but not including carpet felt paper):	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
Articles of coir, viz., mats, matting and fenders:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on the exportation of carpets imported in rolls, and cut and sewn into squares within the Commonwealth, also on floorcloth used in the manufacture of vehicles within the Commonwealth, on the exportation of such vehicles.]	
TERRITORY OF PAPUA.	
Matting for ships' dunnage	Free.
Other matting; floorcloth; also materials composed wholly or in part of cotton, silk, linen, wool, or other woven fabrics	10% *ad valorem.*
All other kinds	5 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
All kinds	20 % *ad valorem.*
FIJI.	
Floor and oilcloth, linoleum, carpets, and matting	12½ % *ad valorem.*

(a) Including carpeting, druggets and druggeting, floor mats, rugs (except horse rugs), matting, and rugging.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—CARPETS AND FLOORCLOTHS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Rugs (cotton, hair, or woollen, or manufactures of cotton, hair, or wool commonly used as rugs) :	
Under the British Preferential Tariff	22 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
All other carpets and floorcloths :	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
RHODESIA.	
Rugs (cotton or woollen, or manufactures of cotton or wool) :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	20 % *ad val.*
The produce of non-reciprocating British Possessions	20 % *ad val.*
Under the General Tariff	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	10 % *ad valorem.*
All other carpets and floorcloths :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla	5 % *ad valorem.*
If imported into other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	10 % *ad valorem.*
GOLD COAST.	
If imported into the West of the Volta :	
All kinds	10 % *ad valorem.*
If imported into the East of the Volta :	
Mats	Free.
All other carpets and floorcloths	4 % *ad valorem.*

(*a*) Including carpeting, druggets and druggeting, floor mats, rugs (except horse rugs), matting, and rugging.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARPETS AND FLOORCLOTHS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
China goat rugs, wholly or partially dressed, but not dyed	Free.
Carpeting, rugs, mats, and matting of cocoa, straw, hemp, or jute; also carpet linings and stair pads:	
Under the British Preferential Tariff	17½ % *ad valorem.*
„ Intermediate Tariff	22½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Other mats, door or carriage (other than of metal):	
Under the British Preferential Tariff	25 % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Stair linen:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Rubber mats or matting:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Enamelled carriage, floor, shelf, and table oilcloth; linoleum; and cork matting or carpets:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Turkish or imitation Turkish or other floor rugs or carpets:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
NEWFOUNDLAND.	
All kinds	35 % *ad val.* (b)
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
All kinds	15 % *ad valorem.*
ST. VINCENT.	
All kinds	10 % *ad valorem.*
BARBADOS.	
All kinds	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad valorem.*

(a) Including carpeting, druggets and druggeting, floor mats, rugs (except horse rugs), matting, and rugging.

(b) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARPETS AND FLOORCLOTHS (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
VIRGIN ISLANDS.	
All kinds	10 % *ad v alorem.*
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % *ad valorem.*
ANTIGUA.	
All kinds	13⅓ % *ad valorem.*
MONTSERRAT.	
All kinds	13⅓ % *ad valorem.*
DOMINICA.	
Carpets and floorcloths, being the household effects imported by persons coming to reside in the Colony	Free.
All other carpets and floorcloths	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Carpets and floorcloths, being the household effects of passengers which have been in the use of the passenger for at least a year	Free.
All other carpets and floorcloths	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
Carpets and floorcloths, being the household effects of *bonâ fide* immigrants	Free.
All other carpets and floorcloths	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.*(*b*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Carpets and floorcloths:	
Of wool or hemp	10 % *ad valorem.*
Other kinds	8 % *ad valorem.*

(*a*) Including carpeting, druggets and druggeting, floor mats, rugs (except horse rugs), matting and rugging.

(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BRITISH INDIA.	
Railway carriages, waggons, trollies, trucks, or parts thereof - -	Free.
[Provided that, for the purpose of this exemption, "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, including also railways constructed in a Native State, under the suzerainty of His Majesty; as well as such tramways as the Governor-General-in-Council may, by notification in the Gazette of India, specifically include therein.]	
Motor cars:—	
Designed to carry goods and containing a prime mover - -	Free.
Other kinds of motor cars - - - -	5 °/₀ *ad valorem.*
Carriages and carts, including jinrikshas, bath chairs, perambulators, trucks, wheel-barrows, and all other sorts of conveyances, or parts thereof - - - - - - - - - -	5 °/₀ *ad valorem.*
ADEN.	
All kinds, including motor cars - - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds, including motor cars - - - - - -	Free.
CEYLON.	
Motor cars and other vehicles used for traction; also motor trailers -	Free.
Other carriages and carts (including motor cars not used for traction)	5½ °/₀ *ad valorem.*
MAURITIUS.	
All kinds, including motor cars - - - - - - -	12 °/₀ *ad valorem.*
SEYCHELLES.	
All kinds, including motor cars - - - - -	12½ °/₀ *ad valorem.*
HONG KONG.	
All kinds, including motor cars - - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Fire brigade appliances, viz., fire escapes and fire ladders, and ladder and hose carriages under Departmental By-Laws - - -	Free.
[It is laid down in a By-Law of 10th December 1908, that the above articles may be admitted free of duty, provided that when required by the Collector security be given that they shall be used only for the purpose of fire extinction and life saving.]	
Rubbered tyre fabric and tyre rubber:	
Under the British Preferential Tariff - - - - -	20 °/₀ *ad valorem.*
„ General Tariff - - - - - -	25 °/₀ *ad valorem.*
Pneumatic rubber tyres and tubes therefor, valved or unvalved:	
(1) Covers weighing each 2½ lbs. or less; tubes weighing each 1 lb. or less:	
Under the British Preferential Tariff - - -	20 °/₀ *ad valorem.*
„ General Tariff - - - - -	25 °/₀ *ad valorem.*
(2) Covers weighing each over 2½ lbs.; tubes weighing each over 1 lb.:	
Under the British Preferential Tariff - - *Per lb.*	0 1 2 or 20 °/₀ *ad val.* whichever rate returns the higher duty.
„ General Tariff - - - *Per lb.*	0 1 6 or 25 °/₀ *ad val.* whichever rate returns the higher duty.

[For Tariff Valuation of Articles on which *ad valorem* duties are leviable, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

		£	s.	d.
Rubber tyres other than pneumatic:				
Under the British Preferential Tariff		20 % *ad valorem.*		
„ General Tariff		25 % *ad valorem.*		
Tanks, gas, for use with self-starters:				
Tanks (cylinders)		Free.		
Gauges:				
Under the British Preferential Tariff		25 % *ad valorem.*		
„ General Tariff		30 % *ad valorem.*		
(Supplement No. 14 to Customs Tariff Guide.)				
Carriage mats of rubber:				
Under the British Preferential Tariff		10 % *ad valorem.*		
„ General Tariff		15 % *ad valorem.*		
Perambulators and go-carts and bodies therefor:				
Under the British Preferential Tariff		25 % *ad valorem.*		
„ General Tariff		30 % *ad valorem.*		
Perambulator parts, malleable cast iron	*Per lb.*	0	0	1¾
(Supplement No. 11 to the Customs Tariff Guide.)				
Perambulator and go-cart parts, not elsewhere included:				
Under the British Preferential Tariff		15 % *ad valorem.*		
„ General Tariff		20 % *ad valorem.*		
Perambulators and go-carts, toy:				
If capable of carrying a baby:				
Under the British Preferential Tariff		25 % *ad valorem.*		
„ General Tariff		30 % *ad valorem.*		
Otherwise:				
Under the British Preferential Tariff		20 % *ad valorem.*		
„ General Tariff		25 % *ad valorem.*		
(Customs Tariff Guide.)				
Roller bearing and ball bearing axles, not elsewhere included:				
Under the British Preferential Tariff		Free.		
„ General Tariff		5 % *ad valorem.*		
Steam waggons for use on the highways, if fitted for carrying a load and if the primary use is not for tractive purposes:				
"Bodies" and "chassis" dutiable as enumerated below				
(Supplement No. 17 to the Customs Tariff Guide.)				
Bodies of motor cars, lorries and waggons, including dashboards, footboards, and mudguards:				
(1) Single-seated bodies:				
Under the British Preferential Tariff	*Each*	15	0	0
„ General Tariff	„	17	0	0
(2) Double-seated bodies:				
Under the British Preferential Tariff	*Each*	21	0	0
„ General Tariff	„	24	10	0
(3) Bodies with fixed or moveable canopy tops, *e g.*, landaulette, Limousine, taxi-cab, and similar types, and not elsewhere included (including bodies for motor lorries and waggons) (Customs Tariff Guide):				
Under the British Preferential Tariff	*Each*	36	0	0
„ General Tariff	„	42	0	0

[It is stated in the Customs Tariff Guide that the term "body" in the above item may include the following items which are occasionally charged as "extras":

Upholstery,
Lamp brackets,
Shields or valances (footboard),
Side doors,
Hood irons,
Well or bracket for spare tyre or Stepney wheel,

[For Tariff Valuation of Articles on which *ad valorem* duties are leviable, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Luggage grids or rails,
Foot or arm rests, and
Tool boxes;

The following are, however, to be regarded as extras for duty purposes, and are to be classified under the appropriate tariff items:

Carpets or mats,
Detachable hoods,
Wind screens,
Lamp, wheel, and cushion covers,
Mirrors,
Watches,
Horns,
Generators,
Tools,
Lamps, and
Similar accessories.

A dickey or folding seat fitted to a single-seater will render it dutiable as a double-seated body. Folding seats with double seated bodies will not affect the classification of the body.]

Chassis of motor cars, lorries, and waggons (but not including rubber tyres):

Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - -	5 % *ad valorem.*

[It is directed that the following parts of chassis of motor cars, lorries, and waggons, viz.—springs, axles (other than roller or ball bearing), wheels imported in separate parts, engines and parts thereof, magnetos, ignition coils, oil and grease cups, and lamp bracket forgings—shall be classified for tariff purposes under the above item applicable to the chassis in question—provided security be furnished by the importer that they will be used only in the manufacture of chassis, and that within six months (or such further time as the Collector may allow) proof of such use be furnished to the satisfaction of the Collector.

(Supplement No. 3 to the Customs Tariff Guide).

In order to arrive at the correct basis of value for duty of *motor cars*, it is laid down under Customs Order No. 1546 of 1912, as amended by Order No. 1685 of 1913, that duty is payable on the "home consumption" value in the country of export on *each part* when sold separately, notwithstanding that such parts are imported into Australia in their assembled condition, *i.e.*, as complete motor cars.

In order that the correct basis of value for duty may be arrived at, it has been decided that:

(1) Each invoice for motor cars shall set out the following particulars:

(*a*) The price paid or to be paid by the Australian purchaser for the complete car -	£ net
(*b*) The *gross* selling price for the complete car for home consumption in the country of export - - - - -	£
Less discount allowed to home consumption purchasers - - %	£
Net selling price for home consumption - - -	£ net

[For Tariff Valuation of Articles on which *ad valorem* duties are leviable, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

(*c*) The net prices ordinarily charged for the separate parts when sold separately for home consumption in the country of export, such separate parts and values to be enumerated as follows:

Chassis (including painting) and wheels, but not tyres, dash, spare parts, or accessories	£ net
Body, including any extra charge for fore doors or high doors, or scuttle dash (when supplied), and including the following parts, viz.: mudguards and footboards (including splashguards), brackets and well for spare wheel, dashboard, lamp brackets, hood irons, luggage grids or rails, foot or arm rests, tool box - -	,,
Covers (if any), showing size, tread, brand, and weight - - - -	,,
Tubes (if any), showing size, tread, brand, and weight - - - -	,,
Lamps - - - - -	,,
Generator (gas) - - - -	,,
Tank (gas) - - - -	,,
Horn - - - - -	,,
Windscreen - - -	,,
Top (canopy or hood) - - -	,,
Spare wheel and cover - - -	,,
Carpets or mats - - - -	,,
Tools (specify articles and values) -	,,
Any other parts or accessories (specify articles and value) - - -	,,

(2) When a chassis, without body, is shipped to Australia, the invoice shall show the following particulars:

(*a*) The price paid, or to be paid, by the Australian purchaser of the chassis - -	£ net
(*b*) The value as and when sold for home consumption in the country of export of—	
Chassis (including wheels, but not tyres) -	,,
Covers (if any), showing size, tread, brand, and weight - - - -	,,
Tubes (if any), showing size, tread, brand, and weight - - -	,,
Mudguards and footboards (including splashguards and brackets) - -	,,
Dashboard - - - - -	,,
Lamps - - - - - -	,,
Lamp brackets - - - -	,,
Any extra parts, and articles comprising tool outfit, to be specified separately, with values - - - - - -	,,

(3) A declaration in the following terms shall be made (*in a personal capacity*) by the manufacturer (or supplier), or by some person duly authorised on his behalf:—

I, , am the manufacturer (or supplier) (or am duly authorised to make this declaration on behalf of the manufacturer or supplier) of the goods described in this invoice, and I do hereby declare that the net price charged to the Australian purchaser for the complete car is not less (*except where otherwise specially*

[For Tariff Valuation of Articles on which *ad valorem* duties are leviable, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

indicated hereon) than the net price charged to cash purchasers of similar complete cars for home use in this country; and I further declare that the net prices shown hereon for the separate parts and accessories are not less than the net prices which are or which would be charged for such parts and accessories if sold separately for home consumption in this country.

Signed _____

Date _____

Witness _____

Date _____

(4) In respect of the parts and accessories which are of United Kingdom origin, and entitled to entry under the Preferential Tariff, declaration as to the country of origin (in the terms approved by the department) should appear on the back of the invoice, and should show the total value of those items only which are entitled to preference. In regard to the parts and accessories which are not entitled to Preferential Tariff rates, the word "Foreign" to be inserted against each item on the face of the invoice.]

Aeroplanes (including engines for, made expressly for, and usable only in, aeroplanes—Supplement No. 5 to the Customs Tariff Guide) -	Free.
Vehicles, parts, viz., wheels, not elsewhere included:	
Under the British Preferential Tariff - - - -	35 % *ad valorem.*
" General Tariff - - - - -	40 % *ad valorem.*
Vehicle parts, not elsewhere included, including undergear (inclusive of axles, springs, and arms) axles not elsewhere included, springs, hoods, and bodies, not elsewhere included:	
Under the British Preferential Tariff - - - -	35 % *ad valorem.*
" General Tariff - - - - - -	40 % *ad valorem.*
Bus, railless electric trolley (the electric power is supplied from an overhead wire):	
Under the British Preferential Tariff - - - -	35 % *ad valorem.*
" General Tariff - - - - -	40 % *ad valorem.*
(Supplement No. 15 to the Customs Tariff Guide.)	
All other vehicles, not elsewhere included:	
Under the British Preferential Tariff - - - -	35 % *ad valorem.*
" General Tariff - - - - - -	40 % *ad valorem.*
Minor articles for use in the manufacture of vehicles within the Commonwealth (not including the specified parts when nickel plated), viz., bands, nave, iron; bar mountings; barrels, curtain(*a*); beading; buckles and buckle loops (*a*); bead finishers; bow rests; bow sockets; buttons, upholsterers'; check loops; collars; conductors, water; fasteners—apron, curtain, seat, and patch (*a*); flanges—Sarven wheel; hinges, concealed and butt; joints (concealed, hood or top braces and stump); irons, slat, tugs (shaft stops); ivories; knobs; lace—broad, seaming and pasting; malleable cast hubs used in the manufacture of children's cycles and perambulators; plates, shaft; pole crabs; pole and shaft ends; props, rivets, and nuts for tops or hoods imported separately or together; slides, seat; staples, breeching; steps and step treads; stops, shaft; tassels; tips, shaft; and top prop and lever, for buggy hoods - - - - - - - - -	Free.

[*Note.*—A *drawback* equal to the amount of duty paid is allowed on the following imported materials used in the manufacture of

(*a*) Curtain barrels, buckles and buckle loops, and fasteners (apron, curtain, seat or patch) are free of duty, whether nickel plated or not.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Note—cont.

articles within the Commonwealth upon the exportation of such manufactured articles, under certain prescribed conditions, viz.:

(i) Springs, axles, wheels, lamps, floorcloth, hickory spokes over two inches, and leather cloth, used in the manufacture of vehicles.

(ii) Materials used in the manufacture of buggy seats, viz.:
Bottom sills, rails, and spindles.
Plated rails and handle combined.
Springs.

(iii) Rubber treads for fitting to worn motor car tyres.

(iv) Motor casings, of india-rubber, for completion into motor car tyres.

(v) Steel wheels fitted to axles within the Commonwealth.

(vi) Motor tyre tubes, partially manufactured when imported, and subsequently finished.]

TERRITORY OF PAPUA.

Railway waggons - - - - - - -	Free.
Motor and other vehicles of every description and parts thereof -	Free.

DOMINION OF NEW ZEALAND.

Chassis for motor vehicles, whether attached or unattached to such vehicles, including wheels therefor; speed gears for motor vehicles when imported separately (Minister's Order No. 852, dated 14th October 1907); radiators for motor-cars (Minister's Order No. 858, dated 19th December 1907) metal or wood panels in the rough, even if painted with rust preventative, for making motor car bodies (Minister's Order No. 880, dated 3rd August 1908) - -	Free.
Fittings for perambulators (including complete collapsible metal frames, Minister's Order, No. 1002, dated 8th May 1912) and similar vehicles	Free.
Materials for the manufacture of carriages, carts, drays, and waggons, motor vehicles, and railway cars or waggons—viz., springs, truck pedestals, mountings, trimmings, hinges, tyre bolts, shackle holders, step treads, rubber cloth; rubber tyres, pneumatic rubber tyres (including leather-covered studded tyres for motor-cars—Minister's Order No. 858, dated 19th December 1907), outer covers of rubber, inner tubes; also iron or metal fittings (except steps, lamp irons, dash irons, seat rails, and fifth wheels) for the manufacture of carriages, carts, drays, waggons, and motor vehicles (other than motor bicycles or railway or tramway cars or waggons) - -	Free.
Carriage or cart makers' materials—viz., shafts, spokes, and felloes, in the rough; hubs, all kinds; poles, if unbent and unplaned, all kinds; bent wheel rims - - - - -	Free.
Axles, axle-arms, and axle-boxes - - - - -	Free.
Leather covers for motor car tyres, studded with nails (Minister's Order No. 868, dated 30th January 1908) - - -	Free.
Motor-car chain tyre grips (a substitute for leather-covered studded tyres) - - - - - - - - - (Minister's Order No. 921, dated 2nd February 1910.)	Free.
Chain for driving motor cars and the like vehicles:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - (Minister's Order No. 885, dated 3rd August 1908).	10 % *ad valorem.*
Motor car pumps and tyre carriers:	
If attached to chassis - - - - - - - -	Free.
If imported separately:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - - (Minister's Order No. 1051, dated 6th August 1913.)	30 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND—*cont.*	
Motor vehicles (including steam waggons—Minister's Order No. 857, dated 28th November 1907); motor car bodies, or bodies for motor 'buses, whether attached or unattached; also mud guards for motor cars (Minister's Order No. 870, dated 10th March 1908) - -	20 % *ad val.* (*a*)
[A decision has been given by the New Zealand Government stating that cycle cars with three wheels are regarded as "motor vehicles," duty being payable only on the body and accessories.]	
Taximeters—vehicle fare recorders:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 876, dated 29th May 1908.)	
Carriages, carts, drays, waggons, perambulators, and the like vehicles, and wheels for the same:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
Railway and tramway cars, waggons, and trucks, and wheels for the same; fittings for tramway cars, viz, brake springs, elliptic springs combined with stirrup-bolts or other attachments, and stirrup bolts (Minister's Order No. 910, dated 9th July 1909); also pumps for motor vehicles (Minister's Order No. 852, dated 14th October 1907):	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
Carriage shafts, spokes, and felloes, dressed; also bent carriage timber, except bent wheel rims - - - - - - -	20 % *ad valorem.*
FIJI.	
Motor-cars and similar vehicles - - - -	12½ % *ad valorem.*
Other carts and carriages - - - - - - -	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds, including motor cars - - - - - -	Free.
UNION OF SOUTH AFRICA.	
Railway carriages, goods waggons, ballast trucks, and trolleys; cars and trollies for tramways, and railless cars (electric) worked by current from overhead wires; traction engines, power lorries and trailers for the same; metal trucks and tubs (wheeled or otherwise) for hauling on rails or wires; springs, axles, steps, and other metal parts not ordinarily made in the Union, for carts, carriages, coaches, and waggons; hubs, rims, spokes, felloes, shafts, tentbows and poles, cut or fashioned, not finished, except when for waggons and carts commonly used for the conveyance of goods:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 % *ad valorem.*

(*a*) In order to arrive at the correct basis of value for duty of the bodies and accessories of motor cars, the invoices must show, in addition to the price to be paid for the complete car, a statement showing the price ordinarily charged for home consumption in the country whence exported of the chassis, tyres, body, footboards, mudguards, lamps and other accessories when sold separately, also the usual trade discount on such articles when sold for home consumption in similar quantities. A declaration in prescribed form must be made on the face of the invoice. (Minister's Order No. 967, dated 13th July 1911.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*	£ s. d.
Second-hand carriages, carts, coaches, and waggons (not including motor cars):	
Under the British Preferential Tariff - - - *Each*	10 0 0 and in addition 12 % *ad val.*
Under the General Tariff - - - - - - „	10 0 0 and in addition 15 % *ad val.*
[The duty is in no case to be less than 22 % *ad valorem* under the British Preferential Tariff and 25 % *ad valorem* under the General Tariff.]	
Motor cars:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
All other carriages, carts, coaches, and waggons, and finished parts thereof:	
Under the British Preferential Tariff - - - -	22 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
All other parts, not elsewhere included:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
„ General Tariff - - - - - -	15 % *ad valorem.*

RHODESIA.

Carriages, carts, waggons, and other wheeled vehicles, the manufacture of South Africa imported into *Southern* Rhodesia, and such vehicles, the manufacture of the Union of South Africa, or of any Territory which is a party to a Customs Agreement entered into with the Union imported into *Northern* Rhodesia - - - -	Free.
Railway carriages, goods waggons, ballast trucks, and trollies; cars and trollies for tramways; traction engines, power lorries and trailers for the same; stone crushers, steam rollers, and street-sweeping machines; metal trucks and tubs (wheeled or otherwise) for hauling on rails or wires:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Springs, axles, steps, and other metal parts not ordinarily made in the Territory for carts, carriages, coaches, and waggons; hubs (nine inches and under), rims, spokes (two inches and under), felloes, shafts, tent bows and poles, cut or fashioned, not finished, except when for waggons and carts commonly used for the conveyance of goods:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - - -	Free.
The produce of non-reciprocating British Possessions -	3 % *ad valorem.*
Under the General Tariff - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*	£ s. d.
Hubs (over nine inches) and spokes (over two inches):	
Imported in Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	12 % *ad valorem.*
The produce of non-reciprocating British Possessions	15 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	10 % *ad valorem.*
Second-hand carriages, carts, coaches, and waggons (not including motor cars):	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	20 % *ad val.*
The produce of non-reciprocating British Possessions	20 % *ad val.*
Under the General Tariff — *Each* [The duty is in no case to be less than 25 % *ad valorem.*]	10 0 0 and, in addition, 15 % *ad val.*
Imported into the Congo Basin of Northern Rhodesia	10 % *ad valorem.*
Motor cars; also trucks, store (not hand carts), and motor tyres:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	12 % *ad valorem.*
The produce of non-reciprocating British Possessions	15 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	10 % *ad valorem.*
[Customs decision.]	
All other carriages, carts, coaches, and waggons, and finished parts thereof:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	20 % *ad val.*
The produce of non-reciprocating British Possessions	20 % *ad val.*
Under the General Tariff	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	10 % *ad valorem.*
All other parts, not elsewhere included:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*

NYASALAND PROTECTORATE.

Plant and apparatus usually and principally employed in farming operations	Free.
All other vehicles, and parts and accessories therefor	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UGANDA PROTECTORATE.	
Plant and apparatus usually and principally employed in farming operations	Free.
Motor vehicles suitably constructed for, and intended to be usually and principally employed in, the conveyance of goods; and spare parts of such motor vehicles	Free.
All other carts and carriages	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Plant and apparatus usually and principally employed in farming operations	Free.
Motor vehicles suitably constructed for, and intended to be usually and principally employed in, the conveyance of goods; and spare parts of such motor vehicles	Free.
All other carts and carriages	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds, including motor cars	Free.
NIGERIA.	
All kinds, including motor cars	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Carriages, carts, trucks, and waggons (including go-carts, jinrikshaws, bath chairs, perambulators, wheelbarrows, and hand-trucks), and vehicles possessing their own means of propulsion, including ready-made spare parts; motor cars and motor and velocipede accessories and materials for repairs; also railway and tramway rolling stock	Free.
If imported into the East of the Volta:	
Carriages and carts; also motor cars	Free.
SIERRA LEONE.	
Motor vehicles and engines used for industrial or commercial purposes, and all accessories thereto, and (if imported at the same time) tools and implements for use in connection therewith, when admitted as such by the Collector of Customs	Free.
All other carriages and carts	10 % *ad valorem.*
GAMBIA.	
Motor cars	Free.
Carts and waggons, to be used for agricultural purposes	Free.
All other carriages and carts	5 % *ad valorem.*
DOMINION OF CANADA.	
Railway passenger, baggage and freight cars, the property or under the control of railway companies in the United States, running upon any line of road crossing the frontier, provided that Canadian cars are admitted free under similar circumstances into the United States. (Subject also to such regulations as are prescribed by the Minister of Customs)	Free (*a*).

(*a*) Dining cars, sleeping cars, and other passenger cars built outside of Canada and not duty-paid, shall not be exempt from duty, when carrying passengers in Canada, unless the car is on a through run across the frontier, without stopping over at any place in Canada other than at the end of its run into Canada. (Customs Memo. No. 1740B, dated 20th June 1913.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Carriages for travellers or for menageries; also carriages laden with merchandise, and not to include circus troupes or hawkers. (Under regulations prescribed by the Minister of Customs) - - - - - - -	Free.
Carts, waggons, and other highway vehicles belonging to settlers, in use by the settler for at least six months before his arrival in Canada, provided they are brought with him on his first arrival, and are not sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Canada -	Free.
Furnace slag trucks of a class not made in Canada - -	Free
Freight and farm waggons; drays and sleighs and complete parts thereof:	
Under the British Preferential Tariff - - -	17½ % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem*
[Vehicle springs of steel, under 1¾ in. wide, are *not* entitled to entry under above heading—Appraisers' Bulletin No. 498, dated 22nd November 1911.]	
Street railway car bodies without wheels or axles or without motors:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
(Appraisers' Bulletin, No. 746, dated 13th January 1914)	
All railway or other cars not elsewhere specified; wheelbarrows; trucks; road or railway scrapers, and handcarts:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Motor cars for railways and tramways, automobile chassis (Appraiser's Bulletin, No 630, dated 31st December 1912), and automobiles and motor vehicles of all kinds:	
Under the British Preferential Tariff - - -	22½ % *ad valorem*
„ Intermediate Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - -	35 % *ad valorem.*
[This item includes electric street cars (motor)—Appraisers' Bulletin, No. 327, dated 19th August 1909.]	
[*Note.*—Automobiles manufactured abroad and not duty paid, imported in Canada by owners personally who are non-residents in Canada or temporary visitors therein, may be admitted under bond or upon cash deposit for a period of three months for the actual use of the owners for touring purposes only; provided the owner is in nowise connected with any automobile business, and that the machine is not to be used for any commercial or business pursuits whatever while in Canada, subject to the following conditions:—	
(i) The automobile is to be reported on approved form at the port of importation.	
(ii) An invoice showing the selling price must be produced (when practicable) in order to aid the Collector in determining the value.	
(iii) A permit will only be granted upon receiving a deposit of $25, and a bond for double the estimated duties conditional on the exportation of the automobile within six months from the date of the bond, the deposit being returned upon return of the permit. If the automobile is not exported within six months, the deposit is retained and the bond enforced.	
(iv) The bond must be signed by the importer and by two residents in Canada, or by the importer and by a resident in Canada who has deposited with the Collector at the port of entry the general guarantee of	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Note—cont.

an authorized Guarantee Company authorized to do business in Canada.

(Customs Memos. Nos. 1571B, dated 31st January 1910, and 1619B, dated 28th February 1911.)

The above regulations concerning the temporary admission of tourists' automobiles are also extended to tourists' *motor cycles*, except that the deposit required with personal bond is $10 instead of $25 as in the case of an automobile. (Customs Memo. No. 1700B, dated 16th December 1912.).]

A special fee of 50 cents. for each automobile or motor cycle is charged crossing the frontier between the United States and Canada, if returning home across the boundary within 24 hours (Customs Memo. No 1748B, dated 31st July 1913).

In the event of damage to the tyres of a tourist's automobile, necessitating the importation of other tyres, the duty paid on such tyres specially imported may be refunded, upon the certificate of a Customs officer as to the exportation of such tyres, together with the automobile and the original tyres, within three months from the time of their arrival in Canada. (Customs Memo. No. 1444B, dated 17th November 1907.)]

Cars, wicker, side, for use with motor cycles:	
Under the British Preferential Tariff - - - -	22½ % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
[Appraiser's Bulletin No. 630, dated 31st December 1912.]	
All other carriages, buggies, pleasure carts and vehicles (including cutters, children's carriages, and sleds) ; also tyres of rubber for vehicles of all kinds, fitted or not, and finished parts of carriages, &c.:	
Under the British Preferential Tariff - - -	22½ % *ad valorem.*
„ General Tariff - - - -	35 % *ad valorem.*
[The minimum value for duty purposes of an *open* buggy shall be 8*l.* 4*s.* 5*d.*, and the minimum value of a *covered* buggy shall be 10*l.* 5*s.* 6*d.*, whether new or second-hand (Appraiser's Bulletin No. 251, dated May 22nd, 1907)	

NEWFOUNDLAND (*a*).

Carts belonging to settlers, and other vehicles in use by the settler for at least *six* months before his arrival in Newfoundland, provided they are brought with him on his first arrival, and are not sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Newfoundland -	Free.
Rubber tyres for carriages, when imported by carriage manufacturers - - - - - - -	20 % *ad val.* (*b*).
Bodies for carriages, waggons, buggies, hearses, or express waggons ; purchases, gears, hoods, poles or seats, made up or partly made up ; carriage shafts, trimmed or partly trimmed -	50 % *ad val.* (*b*).
Wheels, ready-made or partly made, *i.e.*, with spokes in hub -	35 % *ad val.* (*b*).
Bows for hoods, springs, axles, shaft and other clips; bolts, circles, stamp joints and off-sets ; swing-hooks, swing rings and plates, spring shackles, felloe-plates, and axle-boxes ; also carriage shafts, not trimmed - - - -	30 % *ad val.* (*b*).

(*a*) For rates of duty on carriage-builders' materials of wood in the rough, *see* under Wood and Timber."

(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
NEWFOUNDLAND—*cont,*	
Whip-sockets, shaft tips, swing ends and silver beading; also carriage lamps - - - - -	30 °/₀ *ad val.* (*a*).
Automobiles and other similar motor vehicles and parts for same, and tyres - - - - - -	45 °/₀ *ad val.* (*a*).
Railway and tram cars and their component parts - -	30 °/₀ *ad val.* (*a*).
Children's sleds and carriages - - - -	40 °/₀ *ad val.* (*a*).
Malleable seat irons and other malleable carriage parts; steel tyres, sleigh runners, steps, or step pads - -	50 °/₀ *ad val.* (*a*).
Wheelbarrows, handbarrows, hand carts, trucks, trollies or samsons - - - - - -	75 °/₀ *ad val.* (*a*).
Carriages, express and other waggons, buggies, carts, sleighs, and other ready-made vehicles:	
When the value at the port of shipment is 10*l.* 5*s.* 6·67*d.* or less - - - - - *Each*	2 1 1·33 (*a*). and, in addition, 40 °/₀ *ad val.*(*a*).
When the value is more than 10*l.* 5*s.* 6·67*d.* but not more than 20*l.* 11*s.* 1·33*d.* - - - *Each*	4 2 2·67 (*a*). and, in addition, 40 °/₀ *ad val.*(*a*).
When the value is over 20*l.* 11*s.* 1·33*d.* - - *Each*	6 3 4 (*a*). and, in addition, 40 °/₀ *ad val.*(*a*).
BAHAMAS.	
Trucks and all other rolling stock for railways or tramways; wheeled invalid chairs - - - - - -	Free.
Motor cars; also vehicles to be drawn by horses, mules, or donkeys - - - - - -	10 °/₀ *ad valorem.*
[A *drawback* of 75 °/₀ of the duty is allowed on motor cars, provided that no drawback will be allowed unless satisfactory security by bond is given that such motor cars will be exported within *six* months of their original importation, and that they will not be unshipped or relanded at any port within the Colony.]	
All other carriages and carts - - - -	20 °/₀ *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds, including railway and tramway rolling stock, also motor cars - - - - - -	Free.
JAMAICA.	
Rolling stock for railways or parts thereof - - -	Free.
All other vehicles, including motor cars - - -	10 °/₀ *ad valorem.*
[*Note.*—Visitors may bring their autocars and carriages for personal use without payment of duty, but 30 °/₀ of the amount of duty payable at the time of importation must be deposited by way of guarantee with the Collector of Customs, who will return such deposit provided the vehicles are taken away from the Island within two months. Should, however, the vehicles be not exported within two months, the Collector will withhold a sum equal to 5 °/₀ of the duty for each month or part of a month during which such vehicle is kept in the Island beyond the specified period of two months up to the limit of 30 °/₀ deposited. If sold or not exported within eight months, the vehicles must be entered and duty paid according to law, allowance being made for the interim payments already made. (Notice dated 13th September 1910.)]	
CAYMAN ISLANDS.	
All kinds - - - - - - -	5 °/₀ *ad valorem.*

(*a*) With an additional charge of 10 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. LUCIA.

Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose) including carts, trucks, and waggons	Free.
Rolling stock for equipment and operation of railways and tramways	Free.
All other carriages and carts, including automobiles and motor cars:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

ST. VINCENT.

All kinds, including motor cars:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*

BARBADOS.

Carriages for the railway or tramway, and trucks for the railway. (Acts Nos. 11 of 1908 and 12 of 1911)	Free.
All other vehicles, including automobiles and motor cars:	
Under the British Preferential Tariff	9 % *ad valorem.*
„ General Tariff	11¼ % *ad valorem.*

GRENADA.

Appliances imported by circus and other entertainment companies (if exported within six months)	Free.
All other vehicles, including automobiles and motor cars:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*

VIRGIN ISLANDS.

Carts, waggons, cars, and barrows, with or without springs, for road work or for agricultural use (not including vehicles of pleasure); also rolling stock for railways and tramways	Free.
All other vehicles, including motor cars	10 % *ad valorem.*

ST. CHRISTOPHER—NEVIS.

All kinds, including automobiles and motor cars:	
Under the British Preferential Tariff	8⅓ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*

ANTIGUA.

Railway and tramway rolling stock (including materials)	Free.
All other vehicles, including automobiles and motor cars:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*

MONTSERRAT.

All kinds, including automobiles and motor cars:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*

DOMINICA.

Railway and tramway rolling stock; carts; waggons; trucks and barrows (not including vehicles of pleasure)	Free.
All other vehicles, including automobiles and motor cars:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*

TRINIDAD AND TOBAGO.

Rolling stock for railways and tramways on estates or mines (and parts thereof not imported for sale, if admitted as such by the Comptroller of Customs)	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
TRINIDAD AND TOBAGO—*cont.*		
Motor vehicles intended solely for agricultural, industrial, or trade purposes, if admitted as such by the Collector of Customs; passenger cars to seat 10 or more persons, and vans and waggons for the carriage of goods:		
Under the British Preferential Tariff	*Each*	8 0 0
„ General Tariff	„	10 0 0
Motor cars for pleasure to seat two, including the driver:		
Under the British Preferential Tariff	*Each*	8 0 0
„ General Tariff	„	10 0 0
For each additional seat:		
Under the British Preferential Tariff	*Each*	2 0 0
„ General Tariff	„	2 10 0
All other carriages and carts:		
Under the British Preferential Tariff	*Each*	8 % *ad valorem.*
„ General Tariff	„	10 % *ad valorem.*
BERMUDA.		
Motor cars:		
[Under Act No 6 of 1908 the use of motor cars on the public roads in the Bermuda Islands is prohibited. The term "motor car" is held to mean any vehicle propelled by mechanical power, but shall not include any road-roller, fire engine, stone crusher, stone cutter, or engine used for drawing or propelling a stone crusher or stone cutter].		
Carriages, the property of the Governor, and imported by him on his first arrival in the islands, to take up the Government, and within six months after such arrival		Free.
All other carriages and carts		10 % *ad valorem.*
BRITISH HONDURAS.		
Carts and waggons for agricultural purposes, or parts thereof; trucks, carts, and waggons for mahogany and logwood works (including draught and lashing chains and other parts thereof); also railway or tramway plant		Free.
All other vehicles, including motor cars		12½ % *ad valorem.*
BRITISH GUIANA.		
Trucks to be used for mining purposes		Free.
Railway plant		Free.
Motor omnibuses imported by a contractor with the Government for the carriage of mails, passengers and their baggage		Free.
Carriages and rolling stock, for the construction and maintenance of a railway between the Demerara River and Essequebo River, imported under the contract, dated 11th December 1893, made between the Sproston Dock and Foundry Company and the Government of the Colony		Free.
All other carriages and carts, including automobiles and motor cars:		
Under the British Preferential Tariff		12 % *ad val.* (*a*)
„ General Tariff		15 % *ad val.* (*a*)
GIBRALTAR.		
All kinds, including motor cars		Free.
MALTA.		
All kinds, including motor cars		Free.
CYPRUS.		
Motor cars, parts of motor cars, and their fittings and gearing (Order in Council, No. 540 of 1913).		Free to 31st October 1915.
All other carriages and carts		10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rates given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CLOCKS AND WATCHES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Clocks, watches, and other timepieces; including parts thereof	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free
CEYLON.	
All kinds	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Time registers and detectors	Free.
Watch glasses	Free.
Ships' chronometers; also watch and clock main and hair springs:	
Under the British Preferential Tariff	Free.
„ General Tariff	5 % *ad valorem.*
Combined bracelets and watches:	
Under the British Preferential Tariff	25 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Watch cases, imported separately:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
[Supplement No. 5 to the Customs Tariff Guide]	
All other watches, clocks, and chronometers, not elsewhere included:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
[*Note.*—It is stated in the Customs Tariff Guide that, as regards the British preference, watches having movements and cases packed and invoiced separately may be treated for duty purposes as separate importations. If packed together, though invoiced separately, the case and movement are to be treated as one article.]	
TERRITORY OF PAPUA.	
All kinds	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Clock and watch escapements and parts of unfinished clocks and watches, not built up, provided they have not been taken to pieces to avoid duty (Minister's Order No. 1077, dated 4th March 1914)	Free.
Clocks, time registers, and time detectors:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
Watches	20 % *ad valorem.*
FIJI.	
All kinds	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Watches and watch-cases, and the set up mechanism or movements therefor:	
Under the British Preferential Tariff	22% *ad valorem.*
„ General Tariff	25% *ad valorem.*
Clocks:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CLOCKS AND WATCHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
Clocks and watches exported under a Customs pass note and re-imported after repair, &c.	Free.
All other clocks and watches:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
If imported into the East of the Volta	Free.
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Ships' chronometers	Free.
Clocks; watches; time recorders; clock and watch keys, clock cases, and clock movements:	
Under the British Preferential Tariff	20 % *ad valorem.*
" Intermediate Tariff	27½ % *ad valorem.*
" General Tariff	30 % *ad valorem.*
Watch actions and movements, and parts thereof finished or unfinished, including winding bars and sleeves:	
Under the British Preferential Tariff	10 % *ad valorem.*
" Intermediate Tariff	12½ % *ad valorem.*
" General Tariff	12½ % *ad valorem.*
Watch cases and parts thereof, finished or unfinished:	
Under the British Preferential Tariff	20 % *ad valorem.*
" General Tariff	30 % *ad valorem.*
Watch glasses:	
Under the British Preferential Tariff	15 % *ad valorem.*
" Intermediate Tariff	20 % *ad valorem.*
" General Tariff	22½ % *ad valorem.*
(Appraisers' Bulletin, No. 327, dated 19th August 1909.)	
Clock springs:	
Under the British Preferential Tariff	7½ % *ad valorem.*
" General Tariff	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CLOCKS AND WATCHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND.	
Clocks, when imported solely for use in churches and chapels	Free.
Chronometers (for ships' use or otherwise)	35 % *ad val.* (*a*).
Other clocks and watches, watch cases, clock and watch keys, clock and watch movements, and parts	35 % *ad val.* (*a*).
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	Free.
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
All kinds	15 % *ad valorem.*
ST. VINCENT.	
All kinds	10 % *ad valorem.*
BARBADOS.	
All kinds	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % *ad valorem.*
ANTIGUA.	
All kinds	13⅓ % *ad valorem.*
MONTSERRAT.	
All kinds	13⅓ % *ad valorem.*
DOMINICA.	
All kinds	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
All kinds	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CORDAGE (OTHER THAN OF METAL) AND TWINE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Cordage, rope and twine made of any vegetable fibre		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Coir rope, twine, strands, and fishermen's nets		Free.
Other twine	*Per cwt.*	Rupee 1 55 cts.
All other cordage		5½ % *ad valorem.*

MAURITIUS.

		Rupees.	cents.
Cordage and rope:			
Coir	*Per cwt.*	1	22
„ oiled	„	2	54
Hemp	„	1	34
„ oiled	„	3	30
Manilla and all other rope and cordage	„	3	30
Twine:			
Hemp, and all sorts	„	1	32

SEYCHELLES.

All kinds	12½ % *ad valorem.*

HONG KONG.

All kinds	Free.

COMMONWEALTH OF AUSTRALIA.

Unserviceable cordage to be used for paper-making under Departmental By-Laws		Free.
[It is laid down in a By-Law of 10th December 1908 that unserviceable cordage may, on importation, be admitted free of duty for the manufacture within the Commonwealth of paper, provided that security be given that the cordage shall be used for such purpose only, and that proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs, or such further time as the collector may allow.]		
Minor articles for use in the manufacture of articles within the Commonwealth:		
For *fishing nets*, viz., seine twines, three-thread		Free.
(Provided security be given by the owner that the twines will be used only in the manufacture of fishing nets, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs.)		
(Customs By-Law No. 179, dated 29th September 1911.)		
Reaper and binder twine	*Per cwt.*	0 5 0
Fishing and rabbit nets and netting therefor:		
Under the British Preferential Tariff		Free.
General Tariff		5 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CORDAGE (OTHER THAN OF METAL) AND TWINE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
COMMONWEALTH OF AUSTRALIA—*cont.*	
Nets, 'Torpedo,' being rope nets used as catch-alls at ship's sides to prevent cargo from going overboard while loading and discharging (Supplement No. 7 to the Customs Tariff Guide) - - -	25 % *ad valorem.*
Tennis nets, made of twine:	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
(Customs Tariff Guide.)	
All other cordage and twine, including silver cordage with metal core, macrame twines, fleece thread, brush makers' and mattress twines; roping, seaming, and shoptwines; halters, and other articles manufactured from cord or twine - - - - -	25 % *ad valorem.*
[*Note.*—A *drawback* equal to the amount of duty paid is allowed on rope and cordage used in the manufacture of articles within the Commonwealth, on the exportation of such manufactured articles.]	
TERRITORY OF PAPUA.	
Fishing nets - - - - - - - - -	Free.
Cordage and rope - - - - - - *Per cwt.*	0 0 6
Twine and lines for fishing, clothes, lead, and similar lines - -	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Hawsers, of 12 ins. and over; net-makers' cotton twine; macrame twine; worsted covered blind cord; and solid glace-covered cord for venetian and other blinds; also seine fishing nets - - -	Free.
Binder twine:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - -	10 % *ad valorem.*
Other nets and netting; also fishing tackle:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - -	30 % *ad valorem.*
Belts of cord for driving separators (Minister's Order No. 852, dated 14th October 1907) and all other cordage, rope, and twine:	
If the produce of some part of the British Dominions - - -	20 % *ad valorem.*
Otherwise - - - - - - - -	30 % *ad valorem.*
FIJI.	
Rope, cordage, marline, and spun-yarn - - - - -	12½ % *ad valorem.*
Twine - - - - - - - - *Per lb.*	0 0 2
Lines (clothes, fishing, lead, log, sash, and plough) - -	12½ % *ad valorem*
FALKLAND ISLANDS.	
All kinds - - - - - - - - -	Free.
UNION OF SOUTH AFRICA.	
Fruit tree netting:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - - -	3 % *ad valorem.*
Rope for driving, drilling, and water boring; seaming twine, binding twine and harvest yarn; bands for driving machinery; and boot and shoe makers', saddlers', and sail-makers' thread:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - - -	3 % *ad valorem.*
All other cordage and twine:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
„ General Tariff - - - - - - -	15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CORDAGE (OTHER THAN OF METAL) AND TWINE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
RHODESIA.	
Fruit tree netting; seaming twine, binding twine and harvest yarn; bands for driving machinery; and boot and shoe makers', saddlers', and sail-makers' thread:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
All other cordage and twine:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
Apparatus and plant usually and principally employed in farming operations - - - - - - - - -	Free.
All other cordage and twine - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Apparatus and plant usually and principally employed in farming operations - - - - - - - -	Free.
All other cordage and twine - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Apparatus and plant usually and principally employed in farming operations - - - - - - - - -	Free.
All other cordage and twine - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - -	Free.
NIGERIA.	
All kinds - - - - - - - - -	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Tackle for boats, canoes, and other vessels, provided it is imported together with such vessels - - - - -	Free.
All other cordage and twine - - - - - -	10 % *ad valorem.*
If imported into the East of the Volta:	
All kinds - - - - - -	4 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CORDAGE (OTHER THAN OF METAL) AND TWINE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
SIERRA LEONE.	
Rope and cordage by letter post	Prohibited.
Fishing nets and gear (Order in Council No. 13 of 1911)	Free.
Twine to be used in sewing up bags intended for use in the exportation of West African produce	Free.
All other cordage and twine	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Binder twine or twine for harvest binders	Free.
Bank, cod, pollock and mackerel fish lines, also mackerel, herring, salmon, seal, seine, mullet, net and trawl twine in hanks or coil, barked or not—in variety of sizes and threads—including gilling thread in balls, and head ropes for fishing nets; manilla ropes not exceeding one and one half inches in circumference, for holding traps in the lobster fishery; barked marline, and net norsels of cotton, hemp, or flax; also fishing nets or seines when to be used exclusively for the fisheries (not including lines or nets commonly used for sportsmen's purposes)	Free.
Twine or yarn of paper when imported by manufacturers for the purpose of being woven into fabrics in their own factories (Customs Memorandum No. 1558B., dated 1st November 1909)	Free.
Twine or yarn of paper when imported by manufacturers of furniture for use only in their own factories in the manufacture of furniture	Free.
Sail twine of hemp and flax when to be used for boats' and ships' sails:	
Under the British Preferential Tariff	5 % *ad valorem.*
„ General Tariff	5 % *ad valorem.*
Hammocks, lawn tennis nets, sportsmen's fish nets, and other articles manufactured of twine:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
All other cordage and twine:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
[It is provided under the "Inspection and Sale Act, 1914," that upon or attached to every ball of binder twine sold or offered for sale in Canada (other than for export) there shall be a label with the name of the dealer and the number of feet of twine per lb. in the ball marked or stamped thereon.]	
NEWFOUNDLAND.	
Cordage *Per lb.*	0 0 0·74 (*a*).
Lines and twines used in connection with the fisheries (not including sporting tackle)	Free.
Anglers' outfits and trouting gear, in the possession of tourists, under conditions laid down by the Minister of Finance and Customs in order to secure the re-export of these articles	Free.
Marline for making lobster pots	10 % *ad val.* (*a*).
Nets (other than sportsmen's nets), netting, trawl gear, traps, and seines, for use in sea and salmon fisheries	20 % *ad val.* (*a*).
Twines for sail making, viz.: hemp roping and seaming, and cotton sail twine, and all other twines not elsewhere specified	30 % *ad val.* (*a*).
Clothes lines, window cords, and such like, when plaited	40 % *ad val.* (*a*).
Sportsmen's fish nets, lawn tennis nets, hammocks, and articles manufactured of twine not elsewhere specified	40 % *ad val.* (*a*).

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CORDAGE (OTHER THAN OF METAL) AND TWINE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BAHAMAS.	
Rope, marline, seine twine, and spun yarn	10 % *ad valorem.*
All other cordage and twine	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
Cordage	Free.
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
Cordage:	
Under the British Preferential Tariff	12 % *ad valorem.*
" General Tariff	15 % *ad valorem.*
Twine	15 % *ad valorem.*
ST. VINCENT.	
Cordage:	
Under the British Preferential Tariff	10 % *ad valorem.*
" General Tariff	12½ % *ad valorem.*
Twine	12½ % *ad valorem.*
BARBADOS.	
Tackle and rigging of condemned vessels on which tonnage dues have been paid	Free.
Cordage:	
Under the British Preferential Tariff — *Per* 100 *lbs.*	0 3 0
" General Tariff	0 3 9
Twine	10 % *ad valorem.*
GRENADA.	
Cordage:	
Under the British Preferential Tariff	8 % *ad valorem*
" General Tariff	10 % *ad valorem.*
Twine	10 % *ad valorem.*
VIRGIN ISLANDS.	
Cordage for use on boats and ships	Free.
All other cordage and twine	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
Cordage:	
Under the British Preferential Tariff	8½ % *ad valorem.*
" General Tariff	11 % *ad valorem.*
Twine	11 % *ad valorem.*
ANTIGUA.	
Cordage:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
" General Tariff	13⅓ % *ad valorem*
Twine	13⅓ % *ad valorem*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—CORDAGE (OTHER THAN OF METAL) AND TWINE—*continued*..

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
MONTSERRAT.	
Cordage:	
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*
" General Tariff	$13\frac{1}{3}$ % *ad valorem.*
Twine	$13\frac{1}{3}$ % *ad valorem.*
DOMINICA.	
Fishing lines	Free.
Cordage:	
Under the British Preferential Tariff	10 % *ad valorem.*
" General Tariff	$12\frac{1}{2}$ % *ad valorem.*
Twine	$12\frac{1}{2}$ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Cordage:	
Under the British Preferential Tariff	8 % *ad valorem.*
" General Tariff	10 % *ad valorem.*
Twine	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	$12\frac{1}{2}$ % *ad valorem.*
BRITISH GUIANA.	
Cordage:	
Under the British Preferential Tariff — *Per cwt.*	0 4 2 (*a*)
" General Tariff — "	0 5 $2\frac{1}{2}$ (*a*)
Twine of all kinds — *Per lb.*	0 0 1 (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Cordage, rope, and twine — *Per oke* (2·8 *lbs.*)	0 0 $1\frac{1}{3}$

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS.

(*See also under* WIRE.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

Dynamos, accumulators, motors, electric fans, and similar machinery, including component parts thereof (as defined under "Machinery")	Free.
Apparatus and appliances imported by passengers in the exercise of a profession or calling, for their own use and as part of their personal baggage - - - - - -	Free.
Telegraph instruments and apparatus (including iron tapering pipes for telephone posts):	
Imported by, or to the order of, a railway company - -	Free.
All other - - - - - -	5 % *ad valorem.*
All other electrical apparatus - - - - - -	5 % *ad valorem.*

[*Note.*—The importation of wireless telegraph apparatus is restricted to persons to whom a licence has been granted by the Government (Notification No. 5120-73 of 1909.]

ADEN.

All kinds - - - - - -	Free.

STRAITS SETTLEMENTS (including LABUAN).

All kinds - - - - - - - -	Free.

[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place in the Colony or on board any British ship registered in the Colony, except under and in accordance with a licence granted by the Governor.

No apparatus for wireless telegraphy on board a merchant ship shall be worked or used whilst such ship is in any of the harbours of the Colony, except under certain prescribed conditions (Ordinance No. 15 of 1912).]

CEYLON.

Electrical accumulators - - - - - -	Free.
Electro-blocks - - - - - - -	Free.
Electrical machinery for use in certain industries (as specified and defined under "Machinery") - - - - -	Free.
Scientific instruments, and instruments intended for the professional use of the passengers bringing them - - - -	Free.
All other electrical instruments, except machinery - - -	5½ % *ad valorem.*

[*Note.*--No person may establish or use any apparatus or installation for transmitting or receiving messages by means of wireless telegraphy, unless a licence has been granted by the Governor (The Wireless Telegraphy Ordinance, No. 8 of 1903).]

MAURITIUS.

	Rupee.	cents.
Machinery or apparatus, by whomsoever imported, for the manufacture of sugar, rum, aloe fibre, pistachio oil, or for the preparation of tea, vanilla pods, or of any such other produce of the Colony which may be added by proclamation of the Governor in Executive Council *Per ton*	1	34
Parts of above machinery, &c., when imported by or on behalf of the local manufacturer or the owner of a mill - - - *Per ton*	1	34

[When the crane is used for landing the above machinery, &c. the duty (including crane due) is *Rs.* 2 36 *cts. per ton.*]

All other electrical machinery and apparatus - - - -	12 % *ad valorem.*

[*Note.*—No person may establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any ship registered in the Colony, except under a licence granted by the Governor.

No person may work any apparatus for wireless telegraphy installed on any merchant ship (whether British or Foreign) whilst that ship is in the territorial waters of the Colony, except under certain prescribed conditions (Ordinance No. 11 of 1913).]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SEYCHELLES.

Electrical instruments for the Eastern Telegraph Company - -	Free.
Electrical apparatus - - - - - - - -	12½ % *ad valorem.*

[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place in the Colony or on board any British ship registered in the Colony except under and in accordance with a licence granted in that behalf by the Governor.

No apparatus for wireless telegraphy on board a merchant ship shall be worked or used in the waters of the Colony, except under certain prescribed regulations (Ordinance No. 3 of 1914).]

HONG KONG.

All kinds - - - - - - - - -	Free.

[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place in the Colony or on board any British ship registered in the Colony, except under and in accordance with a licence granted in that behalf by the Governor (Ordinance No. 20 of 1913).]

COMMONWEALTH OF AUSTRALIA.

Galvano-cautery batteries and appliances - - - -	Free.
Magnetos for internal combustion engines, provided security be given by the owner that they will be used on the manufacture within the Commonwealth of internal combustion engines, and that proof of such use be furnished to the Collector within six months after delivery by the Customs - - - -	Free.
(By-Law No. 135, dated 2nd November 1910.)	
Telephones, telephone switchboards and appliances - -	Free.
Coils, loading, for use on telephone cables - - - -	Free.
(Customs Tariff Guide.)	
Electric valves for protection against resonance - - -	Free.
(Customs Tariff Guide.)	
Machinery used exclusively for, and in the actual process of, electrotyping and stereotyping - - - -	Free.
Electrical articles and materials, viz.:	
Accumulators or storage batteries; arc lamps; cable and wire (covered); carbon, in blocks of 12 square inches and over; electric vacuum tubes; measuring and recording instruments; prepared insulating tape; also glass cells for primary and secondary electric batteries:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - -	5 % *ad valorem.*
Arc lamp carbons:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - - -	10 % *ad valorem.*
Cymometer (an instrument for measuring electric wave lengths and recording same):	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - - -	5 % *ad valorem.*
(Customs Tariff Guide.)	
Electroliers; pendants, brackets, and zinc tubing:	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Electric motor car lamps (head, side and rear, similar to ordinary gas or oil lamps) but illumined by an electric filament lamp:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - - -	25 % *ad valorem.*
(Customs Tariff Guide.)	
Machinery specially designed and adapted for use in any university or public educational institution for the purpose of instruction to students only - - - - - - - -	Free.
Electrical machines and appliances:	
Dynamo electric machines up to the capacity of 200 horse power; static transformers and induction coils for all purposes; also electric fans:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - - -	25 % *ad valorem.*
Dynamo electric machines, over the capacity of 200 horse power:	
Under the British Preferential Tariff - - -	12½ % *ad valorem.*
„ General Tariff - - - - -	17½ % *ad valorem.*
Regulating, starting, and controlling apparatus for all electrical purposes, including distributing boards and switchboards (except telephone switchboards) - - - - - - -	20% *ad valorem.*
Electric fittings consisting wholly or partly of metal, viz., switches, fuses and lightning arrestors - - - - - -	Free.
Electric-heating apparatus and cooking appliances:	
Under the British Preferential Tariff - - - -	10 % *ad valorem*
„ General Tariff - - - - -	15 % *ad valorem.*
[*Note.*—Electric fittings not containing metal are dutiable, according to material.]	
Electrical appliances of brasswork, bronzework and gunmetal work for general engineering and plumbing and other trades:	
Under the British Preferential Tariff - - -	25% *ad valorem.*
„ General Tariff - - - - -	30% *ad valorem.*
Electric soldering irons:	
Under the British Preferential Tariff - - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	17½ % *ad valorem.*
(Supplement No. 16 to the Customs Tariff Guide.)	
All other electrical appliances:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - - -	17½ % *ad valorem.*
Note.—A *drawback* equal to the amount of duty paid is allowed on the following articles used in the manufacture of articles within the Commonwealth, on the exportation of such articles:	
(i) Telephone parts used in the manufacture of telephones;	
(ii) Parts (other than marble slabs) used in the manufacture of switchboards.	
[*Note.*—No person may establish, erect, maintain, or use any station or appliance for the purpose of transmitting or receiving messages by means of wireless telegraphy, or transmit or receive messages by wireless telegraphy, except under licence granted by the Postmaster-General for such terms and on such conditions and on payment of such fees as are prescribed.	
No wireless telegraphy appliances on board any ship (other than ships belonging to the King's Navy) may be worked in the territorial waters of Australia except under certain prescribed regulations (Act No. 5 of 1905 and "Statutory Rules" No. 351 of 1913).]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
TERRITORY OF PAPUA.	
Telegraph or telephone machinery and materials - - -	Free.
Machinery and engines of every description and parts thereof (including motor vehicles) - - - - - - -	Free.
[*Note.*—The Administrator has the exclusive privilege of establishing, erecting, maintaining and using stations and appliances for wireless telegraphy, but licences may be granted by him on payment of such fees as may be prescribed (Ordinance No. 5 of 1905).]	
DOMINION OF NEW ZEALAND.	
Instruments and apparatus suited strictly for scientific purposes as may from time to time be approved by the Minister of Customs -	Free.
Electricity meters, being household supply meters; electric meters for educational purposes on declaration by registrar or responsible officer of a college (Minister's Order No. 870 dated 10th March 1908) - - - - - - - - -	Free.
Dynamos, regulator, rheostat, ampere-meter, meter bridge, voltmeter and ammeter, for demonstration purposes in schools, on declaration by responsible officer, that they will be used for teaching only (Minister's Order No. 900, dated 2nd March 1909) - -	Free.
Electric detonator fuses (detonator caps with insulated wires attached) (Minister's Order No. 874 dated 14th April 1908) - -	Free.
Electrical materials, viz.—insulated cable and wire, carbon in block, sheet, or rod, arc lamp carbons; mica, vulcanite, and other insulating material, rubber or gutta percha solutions, insulating tape - -	Free.
Electricians' portable testing sets - - - -	Free.
[It is stated in Minister's Order No. 893 dated 19th December 1908 that these sets are to include portable testing ammeters, galvanometers, ohmeters, voltmeters, power-factor meters and combinations thereof: also portable testing generators, accumulator cells or battery cells, for use with same.]	
Electric exploders for mining furnaces:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - -	10 % *ad valorem.*
Telephones:	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - -	10 % *ad valorem.*
Holders, including handles, for incandescent lamps:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
(Minister's Orders Nos. 874 and 900, dated 14th April 1908 and 2nd March 1909 respectively.)	
Electrically driven winding engines for mining purposes, including bed plates, foundation bolts and friction clutches, when imported with the engines:	
If the produce of some part of the British Dominions - -	5 % *ad valorem.*
Otherwise - - - - - - -	15 % *ad valorem.*
Electric motors for linotype machine, whether attached to machine or not:	
If the produce of some part of the British Dominions - -	10 % *ad valorem.*
Otherwise - - - - - - -	15 % *ad valorem.*
(Minister's Order No. 893, dated 19th December 1908.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND—*cont.*	
Electric generators and electric motors, including slide rails therefor, electric lamps, including globes for arc lamps, electric transformers; also magnetos (not attached to engine) for sparking motor-car, motor-bicycle, motor-vehicle and gas-engines (Minister's Order No. 857, dated 28th November 1907):	
If the produce of some part of the British Dominions - -	10 % *ad valorem.*
Otherwise - - - - - -	15 % *ad valorem.*
Electric appliances, viz.:	
Electric cables, in sets, with terminals affixed, enclosed in flexible tube:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
(Minister's Order No. 983, dated 7th November 1911.)	
Rotary synchronisers:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
(Minister's Order No. 888, dated 5th October 1908.)	
Rheostats, electric locomotives, and electric desk-fan and motor combined (Minister's Order No. 852, dated 14th October 1907); insulators of china or earthenware (Minister's Order No. 858, dated 19th December 1907); electric batteries and cells; furniture, fittings, instruments, and appliances for the generation, transmission, application, or utilisation of electricity or of electric power of any description whatsoever:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - - -	30 % *ad valorem.*
[*Note.*—No person may erect, construct, or establish any station or plant for the purpose of receiving or transmitting communications by wireless telegraphy without first having obtained the consent of the Governor in Council (Consolidated Statutes No. 147 of 1908). The Minister of Telegraphs may, in accordance with regulations to be made in that behalf by the Governor in Council grant licences for the installation and working of apparatus for wireless telegraphy on board any ship registered in New Zealand (Act No. 24 of 1911).]	
FIJI.	
Articles imported as the property of and for the use of the Pacific Cable Board, on allowance by the Governor in Council - -	Free.
Electrical machinery and component parts thereof - - -	7½ % *ad valorem.*
All other electrical apparatus - - - - -	12½ % *ad valorem.*
[*Note.*—No person may establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any British ship registered in the Colony except under a licence granted by the Governor in Council. No person may work any apparatus for wireless telegraphy installed on any merchant ship (whether British or Foreign) whilst that ship is in the territorial waters of the Colony, except under certain prescribed conditions (Ordinance No. 5 of 1913).]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FALKLAND ISLANDS.

All kinds - - - - - - - - - Free.

[*Note.*—No person may establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any British ship registered in the Colony, except under a licence granted by the Governor in Council.

No person may work any apparatus for wireless telegraphy installed on any merchant ship (whether British or Foreign) whilst that ship is in the territorial waters of the Colony, except under certain prescribed conditions (Ordinance No. 3 of 1912).]

UNION OF SOUTH AFRICA.

Machinery, apparatus, appliances and implements (not including material, vehicles, mechanics' tools or domestic machines) for agricultural, manufacturing, mining, bookbinding, printing and other industrial purposes; all machinery, apparatus, appliances, and implements, and electrical material used in connection therewith, for the generation, storage, transmission, distribution of, and lighting by, electric power, but not including electroliers, hand lamps, or fancy fittings; railless cars (electric) worked by current from overhead wires; telegraph and telephone materials and instruments for use in construction and working of telegraph and telephone lines; also lifts, power (including gates):

Under the British Preferential Tariff - - - - - Free.

" General Tariff - - - - - - 3 % *ad valorem.*

Wireless Telegraphy apparatus:

Under the British Preferential Tariff - - - - - Free.

" General Tariff - - - - - - - 3 % *ad valorem.*

(Union Notice No. 62, dated 31st July 1914.)

All other electrical machinery and apparatus:

Under the British Preferential Tariff - - - - - 12 % *ad valorem.*

" General Tariff - - - - - - 15 % *ad valorem.*

[*Note.*—Under Section 80 of the "Post Office Administration, &c., Act, 1911" (Union of South Africa) the Postmaster-General has the exclusive privilege of constructing and maintaining telegraph lines and of transmitting telegrams or other communications by telegraph within the Union or the territorial waters thereof. It is provided that "the Postmaster-General may construct, "maintain, or lease telegraph lines for private use or may, by "licence, authorise any person to construct, maintain, and work "private telegraph lines within the Union or its territorial "waters"; and further that "no telegraph line shall be used for "the purpose of transmitting or delivering telegrams for the "public except by the authority of the Postmaster-General and "upon such terms and conditions as he may prescribe."

Under the Act the term "telegraph line" is defined to include "any apparatus, instrument, pole, mast, standard, wire, pipe, "tunnel, pneumatic or other tube, thing, or means whatever "which is or may be used in connection with or for the purpose "of sending, transmitting, conveying, or receiving telegraphic "signs, signals, sounds, or communications."

As regards the Territories of *Basutoland* and *Bechuanaland Protectorate*, no person may establish or use any apparatus or installation for the transmission of messages or other communications, by means of electrical energy, without the aid of wires, without having a licence, and there shall be payable in respect of such licence the sum of 100*l.* (Proclamations No. 5 of 1904 for Basutoland and No. 6 of 1904 for Bechuanaland).]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.

Machinery, apparatus, and appliances (not including material, vehicles, mechanics' tools, or domestic machines) for agricultural, manufacturing, mining, bookbinding, printing, and other industrial purposes; all machinery, apparatus, appliances, and implements, and electrical material used in connection therewith, for the generation, storage, transmission, distribution of and lighting by electric power, but not including electroliers, hand lamps, or fancy fittings; telegraph and telephone materials and instruments for use in construction and working of telegraph and telephone lines; and lifts, power (including the gates):	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	Free.
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Nothern Rhodesia - -	Free.
All other electrical machinery and apparatus:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessious -	9 % *ad valorem.*
Under the General Tariff - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
[*Note.*—No person, unless expressly authorised by law, may erect or use any mast, standard or apparatus of any kind for the purpose of signalling without wires by means of electricity, magnetism, electro-megnetism or like agency "within *Southern Rhodesia* or the territorial waters thereof" except under licence to be granted by the Administrator; there shall be payable annually in respect of such licence a sum not exceeding 100*l.*, as may be fixed by regulation (Southern Rhodesia Ordinance No. 6 of 1904).]	

NYASALAND PROTECTORATE.

Industrial machinery; also telegraphic materials - - -	Free.
All other electrical machinery and apparatus - - -	10 % *ad valorem.*
[*Note.*—No person shall establish or use any apparatus or installation for the purpose of operating wireless telegraphs without a licence from the Governor (Ordinance No. 12 of 1908).]	

UGANDA PROTECTORATE.

Apparatus and appliances used in connection with the generating and storing of electricity, but not including electric cable or wire, or posts for carrying the same, nor lamp-posts, lamps, or their fittings -	Free.
Industrial machinery - - - - - - -	Free.
All articles necessary for maintaining telegraphic communication between Uganda and other parts of the world - - -	Free.
All other electrical machinery and apparatus - - - -	10 % *ad valorem.*
[*Note.*—No person shall use or establish any apparatus or installation for the purpose of operating wireless telegraphs without a licence from the Governor (Ordinance No. 12 of 1908).]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EAST AFRICA PROTECTORATE.

Apparatus and appliances used in connection with the generating and storing of electricity, but not including electric cable or wire or posts for carrying the same, nor lamp-posts, lamps or their fittings -	Free.
Industrial machinery - - - - - - - -	Free.
All articles necessary for maintaining telegraphic communication between British East Africa and other parts of the world - -	Free.
All other electrical machinery and apparatus - - -	10 % *ad valorem.*

[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place in the Protectorate or on board any British ship registered in the Protectorate, except in accordance with a licence granted by the Governor under certain prescribed conditions (Ordinance No. 12 of 1913).]

SOMALILAND PROTECTORATE.

All kinds:	
If imported into Zeyla - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*

[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any ship registered in the Protectorate, except under licence granted by the Commissioner.

No person shall work any apparatus for wireless telegraphy installed on any merchant ship, whether British or Foreign, while that ship is in the territorial waters of the Protectorate, otherwise than in accordance with certain prescribed regulations (Ordinance No. 4 of 1913).]

ST. HELENA.

All kinds - - - - - - - -	Free.

[*Note.*—No person shall establish any wireless telegraphy station or instal or work any apparatus for wireless telegraphy in any place or on board any ship registered in the Colony, except in accordance with a licence granted by the Governor.

No person shall work any apparatus for wireless telegraphy installed on any merchant ship, while that ship is in the territorial waters of the Colony, otherwise than in accordance with certain prescribed regulations (Ordinance No. 2 of 1913).]

NIGERIA.

Radio-fans - - - - - - - - - - (Customs decision.)	Free.
All other electrical machinery and apparatus - - -	Free.

[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in the Colony of Southern Nigeria, except in accordance with a licence granted by the Governor.

No person shall work any apparatus for wireless telegraphy installed on any merchant ship, whether British or Foreign, while that ship is in the territorial waters of the Colony of Southern Nigeria, otherwise than in accordance with certain prescribed regulations (Ordinance No. 12 of 1913).]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GOLD COAST.

If imported into the West of the Volta:	
Electrical machinery and apparatus, and structural material for telegraphs, telephones, and electric lighting - -	Free.
If imported into the East of the Volta:	
Lamps, bells, and electrical machinery for use in mining operations	Free.
All other electrical machinery and apparatus - - -	4 % *ad valorem.*

[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any ship registered in the Colony, except in accordance with a licence granted by the Governor.

No person shall work any apparatus for wireless telegraphy installed on any merchant vessel, whether British or Foreign, while that ship is in the Colonial waters, otherwise than in accordance with certain prescribed regulations (Ordinance No. 15 of 1913).]

SIERRA LEONE.

Telegraph materials for the *bonâ fide* use of the African Direct Telegraph Company - - - - - - -	Free.
Electric launches, with their requisite fittings if imported at the same time - - - - - - -	Free.
Electrical machinery and apparatus (and all parts and appliances thereof) consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, and admitted as such by the Collector of Customs	Free.
All other electrical apparatus - - - - -	10 % *ad valorem.*

[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any ship registered in the Colony except in accordance with a licence granted by the Governor.

No person shall work any apparatus for wireless telegraphy installed on any merchant ship, whether British or Foreign, while that ship is in the territorial waters of the Colony, otherwise than in accordance with certain prescribed regulations (Ordinance No. 11 of 1913).]

GAMBIA.

Machines for industrial purposes; mills moved by electricity, or parts of the said mills; scientific and surgical apparatus; telegraph materials for the *bonâ fide* use of the African Direct Telegraph Company - - - - - -	Free.
All other electrical apparatus - - - - - -	5 % *ad valorem.*

[*Note.*—No person shall establish any telegraph station or instal or work any apparatus for wireless telegraphy in the Colony or Protectorate or on board any British ship registered in the Colony, except in accordance with a licence granted by the Governor.

No apparatus for wireless telegraphy on board a merchant ship, whether British or Foreign, shall be worked or used whilst such ship is in any of the harbours of the Colony or Protectorate, except with the special or general permission of the Governor and under certain prescribed regulations (Ordinance No. 26 of 1913).]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA.

Fuse heads of metal foil and cardboard, when imported by manufacturers of electric fuses for use only in their own factories in the manufacture of such fuses - - - - - -	Free.
(Customs Memo. No. 1591 B., of 7th June 1910.)	
Scientific apparatus, when imported for use in colleges, schools, and scientific societies (under regulations prescribed by the Minister of Customs) - - - - - - - -	Free.
Electric or magnetic machines for separating or concentrating iron ores - - - - - - -	Free.
Carbons over 3 inches in circumference or outside measurement and not exceeding 35 inches in circumference or outside measurement -	Free.
Carbon electrodes exceeding 35 inches in circumference or outside measurement:	
Under the British Preferential Tariff - - -	12½ % *ad valorem.*
„ General Tariff - - - - -	20 % *ad valorem.*
Brass caps, adapted for use in the manufacture of electric batteries -	Free.
Metallic elements and tungstic acid when imported by manufacturers for use only in their own factories in the manufacture of metal filaments for electric lamps - - - -	Free.
(Customs Memo. No. 1558 B., dated 1st November 1909.)	
Electric light fixtures or metal parts thereof, including lava or other tips, burners, collars, galleries, shades, and shade-holders:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
Electric water heater, nickel plated:	
Under the British Preferential Tariff - - - -	22½ % *ad valorem.*
„ Intermediate Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - -	35 % *ad valorem.*
(Appraisers' Bulletin No. 289, dated October 16th 1908.)	
All other electric light carbons, including carbon points:	
Under the British Preferential Tariff - - - -	22½ % *ad valorem.*
„ Intermediate Tariff - - - - -	32½ % *ad valorem.*
„ General Tariff - - - - - -	35 % *ad valorem.*
Electric belts (not silk):	
Under the British Preferential Tariff - - - -	22½ % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Electric stoves:	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
„ Intermediate Tariff - - - -	25 % *ad valorem.*
„ General Tariff - - - - -	27½ % *ad valorem.*
(Appraisers' Bulletin No. 630, dated 31st December 1912.)	
Electric dental engines:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - - -	27½ % *ad valorem.*
Telegraph or telephone instruments; electric and galvanic batteries; electric motors, generators, dynamos, sockets and insulators of all kinds, and all other electric apparatus, and iron and steel castings as well as iron or steel integral parts of above machinery:	
Under the British Preferential Tariff - -	15 % *ad valorem.*
„ Intermediate Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - -	27½ % *ad valorem.*
[This item is to include electric buzzers, electric conduit of paper bitumenized for insulating wires; electric fuses,	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

if not covered wire; electric meters, electric push buttons for electric bells, &c., electric switchboards (finished), electric travelling cranes, with or without motor, battery zincs (Appraisers' Bulletin No. 327, dated 19th August 1909); commutator bars of copper, cut to form for electrical apparatus (Appraisers' Bulletin No. 319, dated 13th July 1909); and also electric douches (Appraisers' Bulletin No. 664, dated 8th July 1913.)]

[*Note.*—No person shall establish any radio-telegraph station or instal or work any radio-telegraph apparatus in any place or on board any ship registered in Canada, except in accordance with a licence granted by the Minister of the Naval Service.

No radio-telegraph apparatus installed upon any Foreign or British ship (whether such British ship is registered in Canada or elsewhere) shall be operated within the territorial waters of Canada, otherwise than in accordance with such regulations as may be prescribed. ("The Radio-telegraph Act," No. 43 of 1913.)]

NEWFOUNDLAND.

Blasting batteries and wire - - - -	Free.
Instruments and apparatus required and used by the Marconi Wireless Telegraph Company of Canada, Ltd., in installing, maintaining and operating wireless telegraph stations in Newfoundland and Labrador (sec. 2 of Act No. 24 of 1913) -	Free to 6th April 1926.
Materials for installing wireless telegraphy on board of ships engaged in the trade and fisheries of the Colony - -	Free.
Electric motors - - - - - - -	25 % *ad val.*(*a*)
Galvanic batteries when imported by doctors for professional use -	25 % *ad val.*(*a*)
Telegraphic or telephonic instruments; electric or galvanic batteries when not imported by doctors - - - -	35 % *ad val.*(*a*)
Electric light machinery and electric material of every description; including carbons, electric meters, and electric apparatus - - - - - -	35 % *ad val.*(*a*)

[*Note.*—The Postmaster-General has the exclusive privilege of erecting and maintaining telegraph lines and of transmitting telegrams and other communications by electricity within the Colony, with certain exceptions respecting railway lines (Act No. 14 of 1904).

The Government have entered into Agreements with the Marconi Wireless Telegraph Company of Canada, Ltd., whereby the Company has the right to establish and maintain, until the 6th April 1926, various wireless telegraph stations in the Colony or Labrador (Acts Nos. 9 of 1906 and 24 of 1913).]

BAHAMAS.

Electrical apparatus and appliances; also telephones	Free.

[*Note.*—No person may erect, construct, establish, or maintain any instrument or apparatus for the purpose of transmitting or receiving messages by means of any wireless telegraphy, except under licence granted by the Governor in Council.

No apparatus for wireless telegraphy on board a merchant ship may be worked or used whilst such ship is in the territorial waters of the Colony, except with the special or general permission in writing of the Governor and in accordance with certain prescribed regulations (Act No. 7 of 1913 and Rules, dated 3rd November 1913, made thereunder)]

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TURK'S AND CAICOS ISLANDS.

Apparatus and appliances of all kinds for generating, storing, conducting, converting into power or light, and measuring electricity	Free.
Telegraph and telephone instruments, switchboards and fittings	Free.
Machinery	Free.
All other electrical apparatus	10 % *ad valorem.*

[*Note.*—No person shall use or establish any apparatus for the purpose of wireless telegraphy without a licence from the Governor in Chief (Ordinance No. 2 of 1903).]

JAMAICA.

Apparatus necessary for generating, storing, conducting converting into power or light, and measuring electricity	Free.
Telephones and telephone switchboards	Free.
All other electrical machinery and apparatus	10 % *ad valorem.*

[*Note.*—No person shall establish, maintain, or use within the Colony or any of its Dependencies any telegraphic apparatus (including the Marconi apparatus and any similar or other mechanism or contrivance for the transmission of telegraphic messages) without due permission or licence under the hand of the Governor.

No apparatus for wireless telegraphy on board a merchant ship shall be worked or used whilst such ship is in the harbours of the Colony, except with the special or general permission in writing of the Governor and in accordance with certain prescribed rules and regulations (Law No. 7 of 1904 and Regulations thereunder).]

CAYMAN ISLANDS.

All kinds	5 % *ad valorem.*

ST. LUCIA.

Machinery, including engines, for agriculture, irrigation, mining, and industries of all kinds, and all necessary parts and appliances for the erection or repair of such engines	Free.
Telegraphic, telephonic and electrical apparatus, and appliances of all kinds for communication or illumination	Free.
All other electric machinery, and electric dental appliances of all kinds:	
Under the British Preferential Tariff	12 % *ad valorem.*
,, General Tariff	15 % *ad valorem.*
All other electrical apparatus	15 % *ad valorem.*

[*Note.*—No person may establish any wireless telegraph station, or instal or work any apparatus for wireless telegraphy in any place or on board any ship registered in the Colony, except in accordance with a licence granted by the Governor.

No person may work any apparatus for wireless telegraphy installed on any merchant ship, whether British or Foreign, while that ship is in the territorial waters of the Colony, otherwise than in accordance with certain prescribed regulations (Ordinance No. 10 of 1912).]

ST. VINCENT.

Telegraphic, telephonic, and electrical apparatus and appliances of all kinds for communication or illumination—including all materials for the use of the West India and Panama Telegraph Company and any Telegraph Company (wireless or otherwise) recognised by the Government	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
ST. VINCENT—*cont.*	
Machinery for the manufacture of agricultural produce for market or for the manufacture of ice and all necessary parts and fittings thereof when not imported for sale; also all other machinery and parts and fittings thereof not imported for sale which the Governor-in-Council may consider likely to further the introduction of any new industry, or the improvement of any existing industry and the admission of which without payment of duty is approved by the Governor-in-Council -	Free.
Electrical appliances and apparatus imported by any duly qualified Medical Practitioner or Dental or Veterinary Surgeon for his own use in the exercise of his profession - - -	Free.
All other electric machinery and parts thereof:	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - -	12½ % *ad valorem.*
All other electrical apparatus - - - - - -	10 % *ad valorem.*
[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any ship registered in the Colony, except in accordance with a licence granted by the Governor. No person shall work any apparatus for wireless telegraphy installed on any merchant ship, whether British or Foreign, while that ship is in the territorial waters of the Colony, otherwise than in accordance with certain prescribed regulations (Ordinance No. 15 of 1913).]	
BARBADOS.	
Instruments and materials for the West India and Panama Telegraph Co. (Act No. 6 of 1890.) - - - - -	Free.
Apparatus for professional purposes imported by passengers -	Free.
All machinery, motors, locomotives, required in constructing, making, and working any electric lighting or tramway system (Acts Nos. 17 of 1907 and 12 of 1911) - - -	Free.
Implements and apparatus and all other articles and materials required for the construction and working of their system by the Barbados Telephone Company, Limited - - - -	Free.
Machinery required for the construction and working of their system by the Barbados Telephone Company, Limited:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - - -	2 % *ad valorem.*
Electric machinery for use in certain industries, as specified *under* "Machinery":	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - -	2 % *ad valorem.*
"Apparatus" (as distinct from machinery) in connection with such machinery - - - - - - - - - - - -	Free.
Electric dental appliances:	
Under the British Preferential Tariff - - - -	8 % *ad valorem.*
„ General Tariff - - - -	10 % *ad valorem.*
All other electric machinery:	
Under the British Preferential Tariff - - - -	8 % *ad valorem.*
„ General Tariff - - - -	10 % *ad valorem.*
All other electric apparatus - - - - - -	10 % *ad valorem.*
[*Note.*—It is provided by Act No. 25 of 1905 (sec. 2), as continued by Act No. 21 of 1908, that "no person may establish any wireless telegraph station, or instal or work any apparatus for	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BARBADOS—*cont.*

Note—cont.
wireless telegraphy, except in accordance with an Act of the Legislature of the Island."

Under Act No. 16 of 1913 the Governor in Executive Committee may make regulations governing the use of wireless telegraph apparatus on merchant ships (British or Foreign) while in the territorial waters of the Colony.]

GRENADA.

Professional apparatus of passengers arriving in the Colony - -	Free.
Machinery or appliances considered by the Governor-in-Council to be useful for the development of local manufactures or products or imported for the development or improvement of any business or manufacture or curing process carried on by or belonging to the importer - - - - - -	Free.
Surgical appliances imported for use of the importer - - -	Free.
All other electrical machinery and apparatus and electric dental appliances of all kinds:	
Under the British Preferential Tariff - - - -	8 % *ad valorem.*
„ General Tariff - - - - -	10 % *ad valorem.*

[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any ship registered in the Colony except under and in accordance with a licence granted in that behalf by the Governor.

No person shall work any apparatus for wireless telegraphy installed on any merchant ship, whether British or Foreign, while that ship is in the territorial waters of the Colony, otherwise than in accordance with certain prescribed regulations (Ordinance No. 5 of 1913).]

VIRGIN ISLANDS.

Telegraphic, telephonic and electrical apparatus and appliances of all kinds for communication or illumination thereby - -	Free.
Machinery for agriculture, irrigation or mining and all necessary parts and appliances for the erection or repair thereof, or the communication of motive power thereto - - -	Free.

[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any ship registered in the Colony except under and in accordance with a licence granted in that behalf by the Governor-in-Council.

No person shall work any apparatus for wireless telegraphy installed on any merchant ship, whether British or Foreign, while that ship is in the territorial waters of the Presidency, otherwise than in accordance with certain prescribed regulations (Ordinance No. 6 of 1913).]

ST. CHRISTOPHER—NEVIS.

Machinery and apparatus for agriculture, irrigation, or mining, or for the manufacture of sugar, cotton, or rum, when not imported for sale; also triple effect for manufacturing sugar, and all multiple effect, machinery, and appliances required to erect and enlarge or improve a factory wherein a multiple effect is installed - -	Free.

[The permission of the Treasurer is required for sale or disposal of the above articles.]

All other electric machinery, and electric dental appliances of all kinds:	
Under the British Preferential Tariff - - - -	8½ % *ad valorem.*
„ General Tariff - - - -	11 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
ST. CHRISTOPHER—NEVIS—*cont.*	
All other electrical apparatus - - - - - - -	11 % *ad valorem.*
[*Note.*—No person may *import*, use, or establish any apparatus or installation within the Presidency for the purpose of, or in connection with, wireless telegraphy without a licence from the Governor (Ordinance No. 9 of 1903).]	
ANTIGUA.	
Machinery for agriculture, irrigation, or mining, for the manufacture of sugar or rum, the ginning or baling of cotton, the crushing of cotton seed or the manufacture of cotton seed oil, when not imported for sale ; also multiple effect machinery, and plant for manufacturing sugar - - - - - - - - -	Free.
All other electric machinery and electric dental appliances of all kinds :	
Under the British Preferential Tariff - - - -	10⅔ % *ad valorem.*
„ General Tariff - - - -	13⅓ % *ad valorem.*
All other electrical apparatus - - - - - -	13⅓ % *ad valorem.*
[*Note.*—The wireless telegraphy regulations are similar to those shown for Virgin Islands (Ordinance No. 11 of 1913).]	
MONTSERRAT.	
Electrical apparatus and appliances of all kinds for communication or illumination - - - - - - - -	Free.
Electrical machinery as specified for certain purposes under "Machinery" - - - - - - - - -	Free.
All other electrical machinery and electric dental appliances of all kinds :	
Under the British Preferential Tariff - - - -	10⅔ % *ad valorem.*
„ General Tariff - - - -	13⅓ % *ad valorem.*
[*Note.*—The wireless telegraph regulations are similar to those shown for the Virgin Islands (Ordinance No. 8 of 1903).]	
DOMINICA.	
Electrical apparatus and appliances of all kinds for communication or illumination - - - - - - -	Free.
Electrical machinery as specified for certain purposes under "Machinery" - - - - - - - - -	Free.
All other electrical machinery and electric dental appliances of all kinds :	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	12½ % *ad valorem.*
[*Note.*—The wireless telegraphy regulations are similar to those shown for Virgin Islands (Ordinance No. 8 of 1913).]	
TRINIDAD AND TOBAGO.	
Machinery for electric lighting and power plant on estates or mines (and parts thereof not imported for sale) if admitted as such by the Collector of Customs - - - - - - -	Free.
Electrical machinery as specified for certain purposes under "Machinery" - - - - - - - - -	Free.
All other electrical machinery and electric dental appliances of all kinds :	
Under the British Preferential Tariff - - - -	8 % *ad valorem.*
„ General Tariff - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
TRINIDAD AND TOBAGO—*cont.*	
All other electrical apparatus - - - -	10 % *ad valorem.*
[*Note.*—No person or corporation may use or establish any apparatus or installation for the purposes of wireless telegraphy without a licence from the Governor (Ordinance No. 11 of 1903). No person shall work any apparatus for wireless telegraphy installed on any merchant ship whilst that ship is in the territorial waters of the Colony, otherwise than in accordance with certain prescribed regulations (Ordinance No. 35 of 1909).]	
BERMUDA.	
Electric cable machinery and apparatus imported by any company or person under contract with His Majesty's Government, with the view of establishing and maintaining telegraphic communication with places beyond the sea - - - - - - - -	Free.
All other electrical machinery and apparatus - - -	10 % *ad valorem.*
[*Note.*—No person may instal, erect, construct, establish, or maintain, any instrument, apparatus, or other thing for the purpose of transmitting or receiving messages by means of any wireless telegraphy without a licence from the Governor (Act No. 2 of 1908). No wireless telegraph apparatus on any merchant ship may be worked whilst that ship is in the territorial waters of the Colony, except with the special or general permission in writing of the Governor and in accordance with certain prescribed regulations (Act No. 14 of 1909 and Regulations thereunder).]	
BRITISH HONDURAS.	
Electrical machinery and parts thereof, including batteries and charges	Free.
Plant or materials for electric lighting (except shades, electroliers, standards, and pendants, telegraphs, and telephones) also professional apparatus - - - - - - - -	Free.
All other electrical apparatus - - - - -	12½ % *ad valorem.*
[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any ship registered in the Colony except under and in accordance with a licence granted in that behalf by the Governor. No person shall work any apparatus for wireless telegraphy installed on any merchant ship, whether British or Foreign, while that ship is in the territorial waters of the Colony, otherwise than in accordance with certain prescribed regulations (Ordinance No. 30 of 1913).]	
BRITISH GUIANA.	
Machinery (and component parts thereof), viz.:—	
Machines or sets of machines required to be fixed with reference to other moving parts, and which are intended for:	
Electric lighting (including wire); mining, milling, and cyaniding; motor boats and launches; railway and power plant (including wire) - - - - -	Free.
Machinery accessories for use in electric street lighting and locomotion, viz., motors and their parts; controllers and their parts; rheostats and rails and their appendages - - - - -	Free.
Implements for use in connection with electric lighting when imported by the Mayor and Town Council of George Town or of New Amsterdam for lighting any street or place belonging to them or subject to their control - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[*See also under* WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH GUIANA—*cont.*	
Telegraph instruments and other materials imported by Telegraph Companies and necessary for the construction and use of their works, offices, and stations in the Colony	Free.
Telephone and materials necessary for the construction of telephones	Free.
All other electrical machinery, including electric dental appliances:	
Under the British Preferential Tariff	12 % *ad val.* (*a*)
" General Tariff	15 % *ad val.* (*a*)
All other electrical apparatus	15 % *ad val.* (*a*)
[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any British ship registered in the Colony, except in accordance with a licence granted by the Governor-in-Council. No person shall work any apparatus for wireless telegraphy installed on any merchant ship, whether British or Foreign, whilst that ship is in the territorial waters of the Colony, otherwise than in accordance with certain prescribed regulations (Ordinance No. 7 of 1910).]	
GIBRALTAR.	
All kinds	Free.
[*Note.*—No person shall import, keep, use, or establish in Gibraltar or on board any British ship registered in Gibraltar any apparatus or installation for wireless telegraphy without a licence in writing from the Governor. No person shall work any apparatus for wireless telegraphy installed on merchant ships, whether British or Foreign, whilst in Gibraltar, otherwise than in accordance with certain prescribed rules (Ordinances Nos. 6 of 1903, and 1 and 4 of 1909).]	
MALTA.	
All kinds	Free.
[*Note.*—The construction of any apparatus intended for transmitting or receiving communications by means of electric signals without a licence from the head of the Government, is prohibited (Ordinances Nos. 2 of 1875 and 9 of 1903). No apparatus for wireless telegraphy on board a merchant ship, whether British or Foreign, shall be worked or used whilst such ship is in any of the harbours of the Colony, except under certain prescribed regulations (Ordinance No. 3 of 1909).]	
CYPRUS.	
All kinds	Free.
[*Note.*—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place in Cyprus or on board any ship registered in Cyprus, except in accordance with a licence granted by the High Commissioner. No apparatus for wireless telegraphy on board a merchant ship of any nationality shall be worked in the waters of Cyprus, except under such regulations as may be prescribed (Law No. 9 of 1913).]	

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—FELT.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
BRITISH INDIA.	
Felt, imported in endless pieces, by the owners or agents of paper mills for use in their industry. (Customs Circular No. 5 of 1900) -	Free.
Other felt - - - - - - - - -	5 % *ad valorem.*
ADEN.	
All kinds - - - - - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - - - - - -	Free.
CEYLON.	
All kinds - - - - - - - - -	Free.
MAURITIUS.	
Felt sheathing - - - - - - *Per* 100 *sheets*	Rupee 0 75 cts.
„ , all other - - - - - - - - -	12 % *ad valorem.*
SEYCHELLES.	
All kinds - - - - - - - - -	12½ % *ad valorem.*
HONG KONG.	
All kinds - - - - - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Machine tools and parts thereof, viz.:	
For metal working:	
Bobs, felt, used in connection with machine tools - - (Bylaw No. 207, dated 27th January 1912.)	Free.
Sheathing, roofing and boiler felt; felt for making polishing pads; also saddlers' felt - - - - - - - -	Free.
Felts for paper-making machines - - - - - -	Free.
Felts and felting for musical instruments; also poroplastic felt -	Free.
Felts for floor coverings (except carpet felt paper):	
Under the British Preferential Tariff - - - - -	10 % *ad valorem.*
„ General Tariff - - - - - - -	15 % *ad valorem.*
Paper felt or carpet felt paper for the manufacture of roofing felt and like substances, subject to Departmental Bylaws - -	Free.
[It is laid down in Customs Bylaw No. 198, dated 12th January 1912, that "paper felt or carpet felt paper for the manufacture of roofing felt and the like substances" may be delivered free of duty, subject to the following conditions:— (*a*) The importer to declare on the face of the entry that the paper felt or carpet felt paper is imported *bonâ fide* for the manufacture of roofing felt (or as the case may be); (*b*) Security to be given by the owner that the goods will be used only for such purpose; and (*c*) Evidence of use to be given to the satisfaction of the Collector within six months (or such further time as the Collector may allow) after delivery by the Customs.]	
Other paper felt and carpet felt paper:	
Under the British Preferential Tariff - - - - *Per cwt.*	0 4 6
„ General Tariff - - - - - „	0 5 0
All other articles partly or wholly made up from felt, including materials cut into shape therefor:	
Under the British Preferential Tariff - - - - -	25 % *ad valorem.*
„ General Tariff - - - - - - -	30 % *ad valorem.*
TERRITORY OF PAPUA.	
All kinds - - - - - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—FELT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND.	
Hatmakers' felt hoods and papermakers' felts	Free.
Felt for lining boots or slippers, when cut up under supervision into boot or slipper shapes (Minister's Order No. 904, dated 3rd May 1909)	Free.
Leatherite and Rexilite felt roofing, bitumen sheeting roofing, and carpet felt (Customs Decision, 1913.)	Free.
Felt sheathing:	
If the produce of some part of the British Dominions	Free.
Otherwise	10 % *ad valorem.*
Felt, paper, for placing under carpets (Minister's Order No. 988, dated 9th January 1912)	Free.
Stair-pads of felt, unbound, printed or unprinted:	
If the produce of some part of the British Dominions	Free.
Otherwise (Minister's Order No. 1002, dated 8th May 1912)	10 % *ad valorem.*
Bags of felt, if printed:	
If the produce of some part of the British Dominions	25 % *ad valorem.*
Otherwise	37½ % *ad valorem.*
Other articles of felt	20 % *ad valorem.*
FIJI.	
All kinds	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Felt, rubberoid, uralite, and similar substances, for building purposes:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
Felt for other purposes:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
RHODESIA.	
Felt, rubberoid, uralite, and similar substances, for building purposes:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	3 % *ad valorem.*
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.
Felt for other purposes:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions; The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—FELT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
„ „ other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
All kinds.	
If imported into the West of the Volta	10 % *ad valorem.*
„ „ East of the Volta	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Adhesive felt, for sheathing vessels; also felt board, sized and hydraulic pressed, covered with paper or not, adapted for the manufacture of gun wads	Free.
Fly, butt, damper, back check, catch, thin damper, hammer, and back hammer felts; when imported by manufacturers of piano actions, hammers, and base dampers, for use in their own factories exclusively	Free.
Pressed felt for use only in the manufacture of artificial limbs, when imported by manufacturers of such articles (Customs Memo. No. 1491B, dated 11th August 1908).	Free.
Felt boards (other than above):	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Pressed felt, of all kinds, not filled or covered by or with any woven fabric (including pressed felt prepared for use in the manufacture of surgical splints, Appraisers' Bulletin, No. 251 dated 22nd May 1907):	
Under the British Preferential Tariff	15 % *ad valorem.*
„ General Tariff	25 % *ad valorem*
Felt cloth (including woollen felts (felted woven fabric) for paper makers' machines—Appraisers' Bulletin No. 327, dated 19th August 1909):	
Under the British Preferential Tariff	30 % *ad valorem.*
„ Intermediate Tariff	35 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
NEWFOUNDLAND.	
Felt, when to be used for sheathing vessels under regulations to be laid down by the Governor in Council	Free.
Machine felt for wet pulp machines	25 % *ad val.* (*a*)
Pressed felt of all kinds	30 % *ad val.* (*a*)
Felt cloth	35 % *ad val* (*a*)
BAHAMAS.	
Felting for vessels' bottoms	Free.
All other kinds of felt	20 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—FELT—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Turk's and Caicos Islands.	
All kinds	10 % *ad valorem.*
Jamaica.	
Al kinds	10 % *ad valorem.*
Cayman Islands.	
All kinds	5 % *ad valorem.*
St. Lucia.	
All kinds	15 % *ad valorem.*
St. Vincent.	
Felt sheathing for ships	Free.
„ all other	10 % *ad valorem.*
Barbados.	
All kinds	10 % *ad valorem.*
Grenada.	
All kinds	10 % *ad valorem.*
Virgin Islands.	
All kinds	10 % *ad valorem.*
St. Christopher—Nevis.	
All kinds	11 % *ad valorem.*
Antigua.	
All kinds	13⅓ % *ad valorem.*
Montserrat.	
Felt for sheathing vessels	Free.
„ , all other	13⅓ % *ad valorem.*
Dominica.	
All kinds	12½ % *ad valorem*
Trinidad and Tobago.	
All kinds	10 % *ad valorem.*
Bermuda.	
All kinds	10 % *ad valorem.*
British Honduras.	
All kinds	12½ % *ad valorem.*
British Guiana.	
All kinds	15 % *ad val.* (*a*)
Gibraltar.	
All kinds	Free.
Malta.	
All kinds	Free.
Cyprus.	
All kinds	8 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—GLOVES OF ALL KINDS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Gloves:	
Of cotton	3½ % *ad valorem.*
Of any other material	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Gloves:	
Of cotton	4 % *ad valorem.*
Of any other material	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Gloves, being harvesting, driving, housemaid's, and gardening:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
All other gloves, including mittens:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
TERRITORY OF PAPUA.	
All kinds	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Gloves of textile material soaked in oil for beekeepers, and all kinds of india-rubber gloves	Free.
Gloves, india-rubber, leather-faced (Minister's Order No. 1051, dated 6th August 1913.)	Free.
All other gloves	25 % *ad valorem.*
FIJI.	
All kinds	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Gloves—if classed as apparatus for mining and other industrial purposes:	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % *ad valorem.*
All other gloves:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—GLOVES OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY	
RHODESIA.	
Gloves, if classed as apparatus for mining or other industrial purposes:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.
All other gloves:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Gloves:	
Of cotton, silk, or wool	10 % *ad valorem.*
Of leather	Free.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
" " East of the Volta	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA	
All kinds, including mitts:	
Under the British Preferential Tariff	22½ % *ad valorem.*
" Intermediate Tariff	30 % *ad valorem.*
" General Tariff	35 % *ad valorem.*
NEWFOUNDLAND.	
Fur gloves and mitts	45 % *ad val.* (*a*)
All other kinds, including mittens	35 % *ad val* (*a*)
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—GLOVES OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
All kinds	15 % *ad valorem.*
ST. VINCENT.	
All kinds	10 % *ad valorem.*
BARBADOS.	
All kinds	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % *ad valorem.*
ANTIGUA.	
All kinds	13⅓ % *ad valorem.*
MONTSERRAT.	
All kinds	13⅓ % *ad valorem.*
DOMINICA.	
All kinds	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
All kinds	10 % *ad valorem.*
BERMUDA.	
All kinds	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.*(*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—HATS OF ALL KINDS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
All kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
Bonnets; also hats for ladies, trimmed or untrimmed	8 % *ad valorem.*
All other kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Miners' hats and firemen's helmets	Free.
Minor articles for use in the manufacture of hats and caps within the Commonwealth, viz.:	
Internal bands; bands, external and galoons, plain, in one colour, in the piece or cut to length (*a*); bindings; braids or plaits suitable for making or ornamenting hats, viz., chip, palm leaf, crinoline, manilla, willow, osier, rattan, straw, tuscan or grass; covered steel; ear roses for military hats and helmets; embroidery bullions; galoons; metal hat fasteners; tape, with or without woven name thereon for tying head linings; vents of cord; ventilators; cork tips and sides; and wire in the form of a frame for rims of men's dress and felt hats (Customs Tariff Guide and Supplement No. 9 thereto).	Free.
Braid, oakleaf, provided that security be furnished by the importer that the braid will be used only in the manufacture of hats and caps (Customs By-law No. 236, dated 29th July 1912.)	Free.
Fronts, corrugated cork (Customs Tariff Guide.)	15 % *ad valorem.*

(*a*) Provided that security be given by the owner that the goods will be used only in the manufacture of hats in an Australian hat factory, and that evidence of such use will be produced to the satisfaction of the Collector within six months (or such further time as the Comptroller-General may allow) after delivery of the goods by the Customs.

Should the importer not be willing to follow the course set out above, the full duty on the goods must be deposited and held in suspense pending the production of evidence as required in the above provision, and subject to the same limitation as to time. Deposits or portion thereof not refunded in the stipulated time are to be transferred to revenue.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HATS OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*		£ s. d.
Hat peaks, leather and imitation leather:		
Under the British Preferential Tariff		25 % *ad valorem.*
„ General Tariff		30 % *ad valorem.*
(Customs Tariff Guide.)		
Hatters' fur, not on the skin		15 % *ad valorem.*
Oilskin hats, sewn, not miners:		
Under the British Preferential Tariff	*Per doz.*	0 6 0 or 30 % *ad val.*, whichever rate returns the higher duty.
„ General Tariff	„	0 7 0 or 35 % *ad val.*, whichever rate returns the higher duty.
(Supplement No. 14 to the Customs Tariff Guide.)		
Hats, caps, and bonnets:		
Wool felt hats in any stage of manufacture:		
Under the British Preferential Tariff	*Per.doz.*	0 12 0 or 30 % *ad val.*, whichever rate returns the higher duty.
„ General Tariff	„	0 16 0 or 35 % *ad val.*, whichever rate returns the higher duty.
Hat brims (pieces of lace material the shape and size of a hat brim):		
Under the British Preferential Tariff		15 % *ad valorem.*
„ General Tariff		25 % *ad valorem.*
(Customs Tariff Guide.)		
Hats, velour plush; outside plush, inside wool felt with silk lining—an imitation of a fur felt hat:		
Under the British Preferential Tariff	*Per doz.*	1 0 0 or 30 % *ad val.*, whichever rate returns the higher duty.
„ General Tariff	„	1 5 0 or 35 % *ad val.*, whichever rate returns the higher duty.
(Supplement No. 18 to the Customs Tariff Guide.)		
Fur felt hats in any stage of manufacture:		
Under the British Preferential Tariff	*Per doz.*	1 0 0 or 30 % *ad val.*, whichever rate returns the higher duty.
„ General Tariff	„	1 5 0 or 35 % *ad val.*, whichever rate returns the higher duty.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HATS OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

	£ s. d.
Hats, caps, and bonnets—*cont.*	
Caps and sewn hats, not elsewhere included (including tam o'shanters, and wool strips, being strips of knitted wool cut to size for manufacture of rinking caps, one wooden button included in each set (Customs Tariff Guide):	
Under the British Preferential Tariff - - *Per doz.*	0 6 0 or 30 % *ad val.*, whichever rate returns the higher duty.
„ General Tariff - - - „	0 7 0 or 35 % *ad val.*, whichever rate, returns the higher duty.
All other hats and bonnets of all descriptions and materials, including forms, pull-over hoods, weighing not more than 1¼ ozs. each, shapes, and frames:	
Under the British Preferential Tariff - - -	30 % *ad valorem.*
„ General Tariff - - - -	35 % *ad valorem.*

TERRITORY OF PAPUA.

All kinds - - - - - - - - -	5 % *ad valorem.*

DOMINION OF NEW ZEALAND.

Hatmakers' materials, viz.:—Felt hoods; shellac; galloons; calicoes; spale boards for hat boxes; leathers; silk plush in the piece; linings, when cut up or otherwise under conditions prescribed by the Minister of Customs; ribbons when cut into lengths not exceeding 38 inches before importation or in bond (Minister's Order No. 880, dated 3rd August 1908); also blocks, moulds, frames, ventilators and tassels - - - - -	Free.
Minor articles required in the making up of hats, enumerated in any Order of the Minister of Customs and published in the "Gazette," viz., buckles for men's hats and hatters' wire used in stiffening hat brims - - - - - -	Free.
Canvas shapes for cap peaks - - - - - (Minister's Order No. 1064, dated 10th December 1913.)	Free.
Hat tips and other sewn hat linings - - - - - (Minister's Order No. 1054, dated 3rd September 1913.)	Free.
Firemen's helmets for the use of a fire brigade.	
If the produce of some part of the British Dominions - -	Free.
Otherwise - - - - - -	10 % *ad valorem*
Wire shapes for hats - - - - - - (Minister's Order No. 939, dated 3rd October 1910.)	25 % *ad valorem.*
All other kinds - - - - - - -	25 % *ad valorem.*

FIJI.

All kinds - - - - - - - -	12½ % *ad valorem.*

FALKLAND ISLANDS.

All kinds - - - - - - - -	Free.

UNION OF SOUTH AFRICA.

All kinds:	
Under the British Preferential Tariff - - -	12 % *ad valorem.*
„ General Tariff - - - -	15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HATS OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - -	5 % *ad valorem.*
" " other Protectorate ports -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - -	Free.
NIGERIA.	
All kinds - - - - - - - -	Free.
GOLD COAST.	
If imported into the West of the Volta:	
All kinds - - - - - - -	10 % *ad valorem.*
If imported into the East of the Volta:	
Hats of straw - - - - - -	Free.
All other kinds - - - - - -	4 % *ad valorem.*
SIERRA LEONE.	
Hats and caps by letter post - - - - -	Prohibited.
All kinds - - - - - - -	10 % *ad valorem.*
GAMBIA.	
All kinds - - - - - -	5 % *ad valorem.*
DOMINION OF CANADA.	
Hoods, unfinished, composed of "Leghorn," "Manilla," palm leaf, grass, willow or chip, not bleached or blocked - - -	Free.
Fur hats and caps:	
Under the British Preferential Tariff - - -	20 % *ad valorem.*
" General Tariff - - - - -	30 % *ad valorem.*
All other kinds, including hat and bonnet crowns, and hat, cap, and bonnet shapes:	
Under the British Preferential Tariff - - - -	22½ % *ad valorem.*
" General Tariff - - - - -	35 % *ad valorem.*
NEWFOUNDLAND.	
Fur hats and caps - - - - - -	45 % *ad val.* (*a*)
All other kinds - - - - - -	40 % *ad val.* (*a*)
BAHAMAS.	
All kinds - - - - - - - -	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - - - - -	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HATS OF ALL KINDS—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Jamaica.	
All kinds	10 % *ad valorem.*
Cayman Islands.	
All kinds	5 % *ad valorem.*
St. Lucia.	
All kinds	15 % *ad valorem.*
St. Vincent.	
All kinds	10 % *ad valorem.*
Barbados.	
All kinds	10 % *ad valorem.*
Grenada.	
All kinds	10 % *ad valorem.*
Virgin Islands.	
All kinds	10 % *ad valorem.*
St. Christopher—Nevis.	
All kinds	11 % *ad valorem.*
Antigua.	
All kinds	13⅓ % *ad valorem.*
Montserrat.	
All kinds	13½ % *ad valorem.*
Dominica.	
All kinds	12½ % *ad valorem.*
Trinidad and Tobago.	
All kinds	10 % *ad valorem.*
Bermuda.	
All kinds	10 % *ad valorem.*
British Honduras.	
All kinds	12½ % *ad valorem.*
British Guiana.	
All kinds	15 % *ad val.* (*a*).
Gibraltar.	
All kinds	Free.
Malta.	
All kinds	Free.
Cyprus.	
All kinds (of straw or felt)	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HOSIERY AND UNDERCLOTHING (exclusive of Passengers' Baggage).

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BRITISH INDIA.	
Hosiery, of cotton	3½ % *ad valorem.*
All other hosiery and underclothing	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Hosiery and underclothing of cotton	4 % *ad valorem.*
All other hosiery and underclothing	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Elastic stockings:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Socks and stockings for human attire:	
Cotton	Free.
All other kinds:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
All other hosiery and underclothing:	
Under the British Preferential Tariff	35 % *ad valorem.*
„ General Tariff	40 % *ad valorem.*
TERRITORY OF PAPUA.	
All kinds	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Hosiery and apparel and ready-made clothing of all kinds	25 % *ad valorem.*
FIJI.	
Undershirts, other shirts, and all other hosiery and underclothing	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HOSIERY AND UNDERCLOTHING (exclusive of Passengers' Baggage)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	10 % *ad valorem.*
GOLD COAST.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
If imported into the East of the Volta	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Stockingettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes, for use exclusively in the manufacture of such articles in their own factories:	
Under the British Preferential Tariff	10 % *ad valorem.*
" General Tariff	15 % *ad valorem.*
Undershirts, drawers and knitted goods not otherwise provided for (including knitted wool shawls, vests, and men's waistcoats—Appraisers' Bulletin No. 327, dated 19th August 1909):	
Under the British Preferential Tariff	22½ % *ad valorem.*
" General Tariff	35 % *ad valorem.*
Socks and stockings of all kinds:	
Under the British Preferential Tariff	25 % *ad valorem.*
" General Tariff	35 % *ad valorem.*
Collars and cuffs of cotton, linen, xylonite, xyolite, or celluloid:	
Under the British Preferential Tariff	25 % *ad valorem.*
" General Tariff	37½ % *ad valorem.*
Linen and cotton clothing, not otherwise provided for:	
Under the British Preferential Tariff	25 % *ad valorem.*
" Intermediate Tariff	32½ % *ad valorem.*
" General Tariff	35 % *ad valorem.*
Woollen wearing apparel and ready-made clothing:	
Under the British Preferential Tariff	30 % *ad valorem.*
" Intermediate Tariff	35 % *ad valorem.*
" General Tariff	35 % *ad valorem.*
Silk manufactures not otherwise provided for:	
Under the British Preferential Tariff	30 % *ad valorem.*
" Special Tariff of the Franco-Canadian Treaty	32½ % *ad valorem.*
" Intermediate Tariff	35 % *ad valorem.*
" General Tariff	37½ % *ad valorem.*
NEWFOUNDLAND.	
Collars and cuffs	45 % *ad val.* (*a*)
Silk manufactures	40 % *ad val.* (*a*)
All other hosiery and underclothing	35 % *ad val.* (*a*)

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—HOSIERY AND UNDERCLOTHING (exclusive of Passengers' Baggage)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
All kinds	15 % *ad valorem.*
ST. VINCENT.	
All kinds	10 % *ad valorem.*
BARBADOS.	
Personal effects of individuals belonging to Barbados dying abroad	Free.
All other hosiery and underclothing	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % *ad valorem.*
ANTIGUA.	
All kinds	13⅓ % *ad valorem.*
MONTSERRAT.	
All kinds	13⅓ % *ad valorem.*
DOMINICA.	
Personal effects of inhabitants of Dominica dying abroad	Free.
All other hosiery and underclothing	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
All kinds	10 % *ad valorem.*
BERMUDA.	
Personal effects of inhabitants of Bermuda dying abroad, and not being for sale	Free.
All other hosiery and underclothing	10 % *ad valorem.*
BRITISH HONDURAS	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	10 % *ad valorem*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
All kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
All used or second-hand bedding, except that accompanying and belonging to a passenger; also all used bedding accompanying a deck or steerage passenger from any proclaimed place, unless on arrival such bedding has at the expense of the said passenger been submitted to disinfection as prescribed. (Quarantine Proclamation dated 30th August 1910)	Prohibited.
Minor articles for use in the manufacture of furniture within the Commonwealth [For List, *see under* "Iron and Steel."]	Free.
Passengers' furniture and household goods which have been in actual use by such passengers for at least one year, and not exceeding 50*l.* in value per adult passenger [*Note.*—Two members of a family, being children, may be reckoned as one adult.]	Free.
Goods brought back to Australia by the person who was the owner or the legal representative of such owner at the time of exportation, after exportation without drawback having been paid thereon subject to the provisions of Section 151 of the Customs Act, 1901	Free.
Metal furniture for public hospitals, and which cannot reasonably be manufactured within the Commonwealth, as prescribed by Departmental By-Laws (It is laid down in By-Law No. 230, dated 17th June 1912, that such metal furniture may be delivered free of duty upon the production of a certificate from a responsible official of the hospital for which the goods are intended to the effect that the furniture is imported *bonâ fide* for use therein, provided the Comptroller-General of Customs is satisfied that the furniture is admissible within the terms of the Tariff heading as to Australian manufacture or production. The Comptroller-General may require security for the due observance of the prescribed conditions.)	Free.
Lounges and settees of wicker, bamboo, or cane, but not including those of cane with wooden frames:	
Under the British Preferential Tariff	8*s.* 9*d.* each, or 40 % *ad val.* whichever rate returns the higher duty.
" General Tariff	10*s.* each, or 45 % *ad val.* whichever rate returns the higher duty.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Chairs of wicker, bamboo, or cane, but not including those of cane with wooden frames:	
Under the British Preferential Tariff - - - -	6*s.* 9*d.* each, or 40 % *ad val.* whichever rate returns the higher duty.
„ General Tariff - - - -	7*s.* 6*d.* each, or 45 % *ad val.* whichever rate returns the higher duty.
Ice chests (household):	
Under the British Preferential Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - - -	35 % *ad valorem.*
[Customs decision, dated 9th February 1912.]	
All other furniture, including any article of wood or partly of wood, wholly or partly made up or finished, and used in any building or premises, including hospitals:	
Under the British Preferential Tariff - - - -	30 % *ad valorem.*
„ General Tariff - - - - -	35 % *ad valorem.*
TERRITORY OF PAPUA.	
All kinds - - - - - - - -	Free.
DOMINION OF NEW ZEALAND.	
Upholsterers' materials, viz., webbing, hair-seating, imitation hair-seating; curled hair; gimp and cord of wool, cotton, or silk; tufts and studs; also chair canvas - - - - -	Free.
Japanned and lacquered metalware:	
If the produce of some part of the British Dominions - -	25 % *ad valorem.*
Otherwise - - - - - - -	37½ % *ad valorem.*
Hollow-ware and ironmongery:	
If the produce of some part of the British Dominions - - -	20 % *ad valorem.*
Otherwise - - - - - - - -	30 % *ad valorem.*
Furniture made of metal:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - - -	30 % *ad valorem.*
Billiard tables and billiard requisites:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*
All other household furniture and cabinet ware (not made of metal), also upholstery:	
If the produce of some part of the British Dominions - -	25 % *ad valorem.*
Otherwise - - - - - - - -	37½ % *ad valorem.*
[Household effects, not exceeding 100*l.* in value, which have been in use for 12 months prior to embarkation by the persons or families importing them into the Dominion, such furniture not being intended for any other person or persons, or for sale, and cabin furnishings belonging to such persons not exceeding 10*l.* in value, may be imported free of duty.]	
FIJI.	
Church furniture, *bonâ fide* imported for church or religious purposes -	Free.
All other furniture - - - - - - -	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds - - - - - - - -	Free.
UNION OF SOUTH AFRICA.	
School furniture and requisites—being all articles certified by the Superintendent General or Director of Education, or any official appointed for that purpose in any Province or Territory in the Union, to be for use in any school:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - - -	3 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Union of South Africa—*cont.*	
All other household furniture:	
Under the British Preferential Tariff - - - -	12 % *ad valorem.*
" General Tariff - - - - -	15 % *ad valorem.*
Rhodesia.	
School furniture and requisites, being all articles certified by the Director of Education (Southern Rhodesia), or the Administrator (Northern Rhodesia), to be for use in any school:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - -	Free.
The produce of non-reciprocating British Possessions -	
Under the General Tariff - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
All other household furniture:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	
Under the General Tariff - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
Nyasaland Protectorate.	
Camp kit imported by officers of troops stationed in the Protectorate -	Free.
All other household furniture - - - - -	10 % *ad valorem.*
Uganda Protectorate.	
Furniture and other mess fittings, the property of a regimental mess or the joint property of the officers of any regimental mess -	Free.
Officers' camp furniture and fittings imported as a necessary part of their equipment - - - - - - -	Free.
All other household furniture - - - -	10 % *ad valorem.*
East Africa Protectorate.	
Furniture and other mess fittings, the property of a regimental mess or the joint property of the officers of any regimental mess - -	Free.
Officers' camp furniture and fittings imported as a necessary part of their equipment - - - - - - -	Free.
All other household furniture - - - - - -	10 % *ad valorem.*
Somaliland Protectorate.	
All kinds:	
If imported into Zeyla - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - - -	7 % *ad valorem.*
St. Helena.	
All kinds - - - - - - -	Free.
Nigeria.	
All kinds - - - - - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
GOLD COAST.	
If imported into the West of the Volta:	
All kinds	10 % *ad valorem.*
If imported into the East of the Volta:	
Chairs and mirrors	Free.
All other household furniture	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
Furniture imported by the manager of a school, and certified by him to be for educational purposes only	Free.
Deck chairs and bedding used by a passenger during the voyage	Free.
All other household furniture	5 % *ad valorem.*
DOMINION OF CANADA.	
Household effects (not being merchandise) of British subjects dying abroad but domiciled in Canada, and family furniture left by bequest	Free.
Settler's household furniture, if in use by the settler for at least *six* months before his arrival in Canada, provided it is brought with the importer on his first arrival, and shall not be sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Canada	Free.
Billiard tables, with or without pockets; bagatelle and other game tables or boards; cues, balls, cue-racks, and cue-tips:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Vacuum cleaners, with hose and attachments:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
(Appraisers' Bulletin No. 746, dated 13th January 1914).	
All other household furniture, whether of wood, iron, or other material, in parts or finished, including wire screens, doors and windows, window cornices and cornice poles of all kinds, hair, spring, and other mattresses, curtain stretchers, furniture springs, and carpet sweepers:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
NEWFOUNDLAND.	
Household effects (not being merchandise) of British subjects dying abroad but domiciled in Newfoundland, and family furniture left by bequest	Free.
School desks for the use of schools	Free.
Settler's household furniture, if in use by the settler for at least *six* months before his arrival in Newfoundland, provided it is brought with the importer on his first arrival, and shall not be sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Newfoundland	Free.
Mattresses; ticking for mattresses; hair bolsters and pillows	30 % *ad val.* (*a*)
All other household furniture, whether of wood, iron, or other material, in parts or finished	40 % *ad val.* (*a*)
BAHAMAS.	
All kinds	20 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Turk's and Caicos Islands.	
All kinds	10 % *ad valorem.*
Jamaica.	
The following apparatus and appliances when specially imported by the managing body or person in charge of a secondary school for the equipment of such school, viz.:—	
Benches, chairs, desks, and tables for use in classrooms	Free.
All other household furniture	10 % *ad valorem.*
Cayman Islands.	
All kinds	5 % *ad valorem.*
St. Lucia.	
Furniture, old, not intended for sale and used by the importer or his family as part of his or their household effects for a period exceeding 12 months before importation	Free.
Personal effects, not being merchandise, of persons who are natives of, or domiciled in, St. Lucia, who have died abroad, if imported within six months of the date of death	Free.
All other household furniture of wood, iron, or other material:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
St. Vincent.	
Furniture previously imported and duty paid and which is brought back to the Colony within five years from the date on which it may have been exported therefrom on proof of the facts to the satisfaction of the Collector of Customs, and household effects of persons coming to live in the Colony which have been in use of the importers for at least one year, if admitted as such by the Collector of Customs	Free.
All other household furniture of wood, iron, or other material:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
Barbados.	
Household furniture of wood, iron, or other material:	
Under the British Preferential Tariff	9 % *ad valorem.*
„ General Tariff	11¼ % *ad valorem.*
Grenada.	
Furniture, old, not intended for sale and used by the importer or his family as part of his or their household effects for a period exceeding 12 months before importation	Free.
All other household furniture, of wood, iron or other material:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
Virgin Islands.	
Furniture, used, the property of and imported by persons coming to reside in the Presidency	Free.
All other household furniture	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. CHRISTOPHER—NEVIS.

Furniture for owner's use—the property of persons coming to reside for the first time in the Presidency, which is imported by them for their personal use, and which has been in their use for not less than one year previous to the importation thereof—provided that such furniture be imported within one year after the owner has come to reside in the Presidency	Free.
All other household furniture of wood, iron, or other material:	
Under the British Preferential Tariff	$8\frac{4}{5}$ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*

ANTIGUA.

Furniture and household effects, the property of persons coming for the first time to reside in the Presidency and imported by them for their personal use, and having been their own property for not less than one year previous to importation; also furniture imported for use in duly certified school-houses	Free.
All other household furniture of wood, iron, or other material:	
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff	$13\frac{1}{3}$ % *ad valorem.*

MONTSERRAT.

Furniture, used, the property of and imported by persons coming to reside in the Presidency; also furniture imported for use in duly certified school-houses	Free.
All other household furniture of wood, iron, or other material:	
Under the British Preferential Tariff	$10\frac{2}{3}$ % *ad valorem.*
„ General Tariff	$13\frac{1}{3}$ % *ad valorem.*

DOMINICA.

Furniture, the property of and imported by persons coming to reside in the Island, and furniture for any observatory or laboratory established for scientific purposes by or with the approval of the Government	Free.
All other household furniture of wood, iron, or other material:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	$12\frac{1}{2}$ % *ad valorem.*

TRINIDAD AND TOBAGO.

Articles imported by Consuls of foreign countries for, the official use of their Consulates, which countries grant similar privileges to British Consular Officers, viz., furniture and effects of "Consuls de Carrière"	Free.
Furniture of officers on Imperial Service in H.M. Military and Naval Forces	Free.
Household effects of passengers which have been in use of the importer for at least one year	Free.
All other household furniture of wood, iron, or other material:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*

BERMUDA.

Furniture, the property of the Governor, and imported by him on his first arrival in the Islands to take up the Government, and within six months after such arrival	Free.
Furniture, the joint property of any regimental mess or of the officers of any of H.M. Forces stationed in the Islands	Free.
All other household furniture	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH HONDURAS.	
Furniture and household effects of a new arrival in the Colony if used by him at his previous residence, and if imported on his first arrival in the Colony or within three months thereof - - - -	Free.
Used furniture belonging to a Foreign Consular Officer on his first arrival in the Colony - - - - -	Free.
School furniture imported by the manager of any school - -	Free.
All other household furniture - - - - - -	12½ % *ad valorem.*
BRITISH GUIANA.	
Household furniture of wood, iron, or other material:	
Under the British Preferential Tariff - - - -	12 % *ad val.* (*a*)
„ General Tariff - - - - -	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds - - - - - - - -	Free.
MALTA.	
All kinds - - - - - -	Free.
CYPRUS.	
All kinds - - - - - - - -	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND PLATED-WARE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Antique coins and medals	Free.
Mess plate of British regiments arriving in India, when certified by the commanding officer to have been in use for 12 months	Free. (*a*)
Challenge cups and trophies which have been won by any military unit (including volunteer corps), or by a particular member or members of any such unit in India or which have been sent by donors resident abroad for presentation or competition in India,—provided that the articles are certified by the Officer Commanding the unit or brigade, or any higher military authority or any of their staff officers, as having been offered for competition or presented with the sole or main object of encouraging military efficiency; and that they have had engraved on them before being shipped the object for which presented, and, except in the case of those sent by donors resident abroad for competition in India, the name of the winner or winners	Free.
Precious stones and pearls, unset (including the stones generally known as Cambay stones, such as agates, cornelians, and onyx); also communion plate imported by a clergyman arriving in India (Customs Circular No. 7 of 1901)	Free.
Gold bullion	Free.
Silver bullion - *per oz.*	4 annas.
German silver	5 % *ad valorem.*
Plated wares	5 % *ad valorem.*
Silverware, other than European (plain, embossed, or chased)	5 % (*b*)
All other jewellery and jewels, including plate and other manufactures of gold and silver	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Pearls and bullion	Free.
Precious stones, not being the produce of the Colony	5½ % *ad valorem.*
Imitation precious stones (other than imitation pearls and imitations in glass) *i.e.*, on artificial or reconstructed precious stones, cut or uncut, including doublets - *Per carat*	100 rupees.
All other jewellery, plate, and plated-ware	5½ % *ad valorem.*
MAURITIUS.	
Regimental plate, cutlery, and mess requisites belonging to a regiment	Free.
Medals and decorations offered by any government or scientific body	Free.
All other kinds	12 % *ad valorem.*
SEYCHELLES.	
Bullion	Free.
All other jewellery, plate, and plated ware	12½ % *ad valorem.*

(*a*) Mess plate lost by calamity may be imported to its equivalent value free of duty. This exemption only applies to cases of total loss of mess plate, and does not cover individual or partial renewals (Customs Circular No. 14 of 1902).

(*b*) For fixed tariff valuations on which duties are levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND PLATED-WARE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
HONG KONG.	
Foreign silver or nickel coins - - - -	Prohibited.
[The provisions in the Ordinance respecting penalties for importing foreign coin are not applicable to coin imported under a license in writing under the hand of the Colonial Secretary.] (Ordinance No. 15 of 1913.)	
All other jewellery, plate and plated ware - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Aluminium, Britannia metal, nickel, and German silver, viz., pigs, ingots, scrap (*a*), blocks, bars, rods, strips, sheets (plain), plates (plain), pipes (plain), and tubes (plain) - - - -	Free.
Minor articles for use in the manufacture of the under-mentioned articles within the Commonwealth, viz.:	
For *electro-plated ware:*	
Stampings in the rough - - - - -	
Unfinished glass pepper and mustard containers (*i.e.*, requiring to be mounted) - - - - - -	Free.
Gold or silver spangles for use in the manufacture of badges -	
For *jewel cases:*	
Catches, hinges, restring pieces, and snaps or push pieces -	
Bullion; gold and silver bar, ingot and sheet; cameos, intaglios, and precious stones unset, including pearls and coral; gold and silver wire for embroidery bullion; also purl - - - -	Free.
Pearls, real, on strings, without clasps (Supplement No. 12 to the Customs Tariff Guide) - - - - - -	Free.
Trophies won abroad, and decorations, medallions, and certificates awarded or to be awarded and sent from abroad to individuals, and trophies or prizes sent by donors resident abroad for presentation or competition in Australia under Departmental By-laws - -	Free.
[It is laid down in By-law No. 258, of the 26th February 1913, that the above specified articles may be admitted free of duty provided (1) evidence is furnished to the satisfaction of the Collector of Customs that such articles *bonâ fide* agree with the above description, and that they do not bear an advertisement or any wording of an advertising nature, and (2) that security be given that prior to presentation or handing over to the person entitled, or, in the case of competitions, to the person subsequently found to be entitled, no wording of an advertising nature shall be inscribed thereon. It is further laid down that for the purposes of this By-law:— (i) The name of the donor, if a trader whose goods are advertised and/or sold in the Commonwealth, shall be deemed to be wording of an advertising nature; (ii) The word "person" in the second proviso shall be taken to include any number, group or body of persons.]	
Anodes, cathodes, and hooks for plating purposes:	
Under the British Preferential Tariff - - - -	Free.
" General Tariff - - - -	5 % *ad valorem.*

(*a*) Under Minister's Order No. 1064 of 25th August 1908, articles made of aluminium, Britannia metal, nickel, or German silver, when imported in a condition in which they are unfit for use except as scrap, may be delivered as scrap. The articles are to be broken up under Departmental supervision at the importer's expense, the cost of supervision also being borne by the importer.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND PLATED-WARE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Kettles and kitchen cooking utensils (but not including stoves), aluminium, or nickel - - - - - Free.

[It is stated in the Customs Tariff Guide that "nickel" in the above item does not refer to nickel-plated articles, or articles of nickel silver.]

Cutlery n.e.i., forks, spoons, and knife sharpeners, including the articles named when plated or silver ferruled, but not including any article otherwise partly or wholly made of gold or silver:

Under the British Preferential Tariff - - - 10 % *ad valorem.*
" General Tariff - - - - - 15 % *ad valorem.*

Smokers' requisites, including cases, boxes, match stands, ash trays, cigar stands, and lamps; also shaving sets:

Under the British Preferential Tariff - - - 20 % *ad valorem.*
" General Tariff - - - - 25 % *ad valorem.*

Card cases, snuff and match boxes, thimbles, serviette rings, button-hooks, shoe-horns and lifts, also glove-stretchers:

Under the British Preferential Tariff - - - 20 % *ad valorem.*
" General Tariff - - - - - 25 % *ad valorem.*

Picture frames, stands for pictures, and picture-frames, on pictures or otherwise, of any material:

Under the British Preferential Tariff - - - 30 % *ad valorem.*
" General Tariff - - - - - - 35 % *ad valorem.*

"Keystone" masonic emblems (when not imitation precious stones):

Under the British Preferential Tariff - - - 20 % *ad valorem.*
" General Tariff - - - - - 25 % *ad valorem.*
(Customs Tariff Guide.)

Jewellery, being machine-made chain in the rough (known as Brunswick pattern foxtail, or lace chain), gallerie, coronets, beads, catches and joints for pins, clasps not elsewhere included, points and brooch pins:

Under the British Preferential Tariff - - - 15 % *ad valorem.*
" General Tariff - - - - - 20 % *ad valorem.*

Jewellery, unfinished, viz., unset bracelets, brooches, necklets, rings, and other articles prepared for setting, or such articles set with imitation precious stones; jewellery, commonly known as rolled gold; jewellery under 9-carat; imitation jewellery not elsewhere included, and imitation precious stones:

Under the British Preferential Tariff - - - - 35 % *ad valorem.*
" General Tariff - - - - 40 % *ad valorem.*

Gold jewellery set with precious stones and doublets in conjunction; gold jewellery set with doublets; and gold plated or gilt jewellery (except silver gilt):

Under the British Preferential Tariff - - - - 35 % *ad valorem.*
" General Tariff - - - - - 40 % *ad valorem.*
(Customs Tariff Guide.)

Sovereign purses:
Gold or silver, including rolled gold, or otherwise:

Under the British Preferential Tariff - - - 25 % *ad valorem.*
" General Tariff - - - - - 30 % *ad valorem.*
(Supplement No. 18 to the Customs Tariff Guide.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND PLATED-WARE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
All other jewellery not elsewhere included, including bolt and split rings; swivels; ear wires; bars and stampings used in manufacture of jewellery; medals and medallions of gold and silver (including silver gilt medals—Customs Tariff Guide); buckles, badges, clasps, slides, buttons, and other ornaments of gold or silver for attire; combined bracelets and watches; gold or silver safety pins; gold or silver bags and purses; lace, braid, and cord, and all articles, not elsewhere included, partly or wholly made of gold or silver:	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
„ General Tariff - - - -	30 % *ad valorem.*
[The definition of "silver" is stated in the Customs Tariff Guide to be silver alloy not less than ·750 fine. Jewellery composed of such metal is classified as in above items.]	
[*Note.*—For regulations regarding the application of a "trade description" to jewellery under the Commerce Act, 1905, *see* under the Commonwealth Introductory Notes to this Volume.]	
TERRITORY OF PAPUA.	
Gold and silver unmanufactured - - - -	Free.
All other jewellery, plate, and plated-ware - - - -	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Bullion - - - - - - -	Free.
Precious stones, cut or uncut, if unmounted; paste stones, being imitation jewels (Minister's Order No. 853, dated 29th October 1907); personal effects that have been in use by persons arriving in the Colony; medals, including old or second-hand war medals, humane societies' and other similar medals - - -	Free.
Coral beads - - - - - -	Free.
(Minister's Order No. 976, dated 9th October 1911.)	
Precious stones, including agate, crocidolite, and other semi-precious stones, but not including greenstone when made into ear-rings, brooch-bars, hearts, crosses, pendants, and similar articles suited specially *to be mounted* for personal adornment - - -	Free.
(Minister's Order No. 988, dated 9th January 1912.)	
Greenstone, cut or polished - - - - -	20 % *ad valorem.*
Watch and jewelled bracelet combined:	
If the produce of some part of the British Dominions - -	20 % *ad valorem.*
Otherwise - - - - - -	30 % *ad valorem.*
(Minister's Order No. 888, dated 5th October 1908).	
Watch bracelet:	
Watch imported separately - - - - -	20 % *ad valorem.*
Bracelet imported separately:	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - -	30 % *ad valorem.*
(Minister's Order No. 936, dated 5th September 1910.)	
Plate, gold or silver, not being passengers' effects; plated ware; match boxes of gold, silver, or other metal (whether containing matches or not); washed gold collar studs (Minister's Order No. 852, dated 14th October 1907); buttons, 9-carat gold (Minister's Order No. 858, dated 19th December 1907); and silver watch chains (Minister's Order No. 931, dated 1st August 1910), and all jewellery:	
If the produce of some part of the British Dominions -	20 % *ad valorem.*
Otherwise - - - - - - -	30 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND PLATED-WARE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FIJI.

Government medals and decorations to be worn by persons resident in Fiji; also prizes, engraved, for the Fiji Rifle Association imported for competition	Free.
Jewellery	12½ % *ad valorem.*
All other plate and plated ware (electro-plated)	12½ % *ad valorem.*

FALKLAND ISLANDS.

All kinds	Free.

UNION OF SOUTH AFRICA.

Cups, medals, and other trophies imported for presentation as prizes at examinations, exhibitions, shows, or other public competitions for skill or sport; for bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services, or for rifle shooting by Imperial, Union or Colonial forces, or recognised Rifle Associations, not being for the purpose of advertisement—provided that such articles shall on importation or delivery free from the Customs, bear engraved or otherwise indelibly marked on them the occasion or purpose for which they are presented	Free.
Plate imported by or for presentation to any religious body	Free.
Diamonds and other gems, or precious stones, in their rough state	Free.
Bullion (in the bar or sheet)	Free.
Tobacconists' wares, viz., cigar and cigarette holders, match boxes, and cigar and cigarette cases:	
Under the British Preferential Tariff	22 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Gold and silver plate and gold and silver plated ware:	
Under the British Preferential Tariff	22 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Jewellery, including imitation jewellery and rolled gold enamel or gilt jewellery; precious stones and pearls, and imitations thereof, cut or polished, and whether mounted or unmounted; completed portions or parts of any article of jewellery, imitation or otherwise; watches and watch cases, and the set up mechanism or movements therefor; ornamental hatpins, ornamental hair pins, and ornamental buckles, bead necklaces and muff chains and similar articles of adornment:	
Under the British Preferential Tariff	22 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*

RHODESIA.

Cups, medals, and other trophies imported for presentation as prizes at examinations, exhibitions, shows, or other public competitions for skill or sport; for bravery, good conduct, humanity; for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services, or for rifle shooting by Imperial or Colonial forces or recognised Rifle Associations, not being for the purpose of advertisement—provided that such articles shall on importation or delivery free from the Customs, bear engraved or otherwise indelibly marked on them the occasion or purpose for which they are presented	Free.
Plate imported by or for presentation to any religious body	Free.
Diamonds and other gems or precious stones, in their rough state	Free.
Bullion (in the bar or sheet)	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND PLATED-WARE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

All other jewellery, plate, and plated ware :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - . - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*

NYASALAND PROTECTORATE.

Cups, medals, or trophies imported for presentation as prizes at exhibitions, shows, or other public competitions, provided such articles shall, on importation, bear engraved or otherwise indelibly marked upon them the name of the presenter and the occasion on or purpose for which presented - - -	Free.
All other jewellery, plate, and plated ware - - - -	10 % *ad valorem.*

UGANDA PROTECTORATE.

Gold bullion - - - - - - - -	Free.
Regimental plate, the property of a regimental mess or the joint property of the officers of any regimental mess - - -	Free.
Medals or other trophies imported for presentation or presented as prizes at examinations, exhibitions, shows, or other public competitions for excellence in art, &c., provided that such articles shall on importation bear engraved or otherwise indelibly marked on them the name of the presenter or presentee, and the occasion or purpose for which presented - - - -	Free.
All other jewellery, plate, and plated ware - - - -	10 % *ad valorem.*

EAST AFRICA PROTECTORATE.

Gold bullion - - - - - - -	Free.
Regimental plate, the property of a regimental mess or the joint property of the officers of any regimental mess - - -	Free.
Medals or other trophies imported for presentation or presented as prizes at examinations, exhibitions, shows, or other public competitions for excellence in art, &c., provided that such articles shall on importation bear engraved or otherwise indelibly marked on them the name of the presenter or presentee, and the occasion or purpose for which presented - - - - -	Free
All other jewellery, plate, and plated-ware - - -	10 % *ad valorem.*

SOMALILAND PROTECTORATE.

All kinds :	
If imported into Zeyla - - - -	5 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*

ST. HELENA.

All kinds - - - - - -	Free.

NIGERIA.

All kinds - - - - - -	Free.

GOLD COAST.

If imported into the West of the Volta :	
All kinds - - - - -	10 % *ad valorem.*
If imported into the East of the Volta :	
Jewellery - - - - -	Free.
Plate and plated-wares - - - -	4 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND PLATED-WARE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SIERRA LEONE.

Gold and silver, precious stones, jewellery and other precious articles by letter post	Prohibited.
Bullion	Free.
Jewellery being the personal effects of passengers, and intended for their own use	Free.
All other jewellery, plate, and plated-ware	10 % *ad valorem.*

GAMBIA.

Bullion	Free.
Jewellery being the personal effects of passengers, and intended for their own use	Free.
All other jewellery, plate, and plated-ware	5 % *ad valorem.*

DOMINION OF CANADA.

Cabinets of coins; collections of medals; medals of gold, silver, or copper, and other metallic articles bestowed as trophies or prizes, and received and accepted as honorary distinctions; also cups or other metallic prizes won in *bonâ fide* competitions [Medals of metals sent to Canada for presentation to agents of life insurance companies who have won same in competition with one another in insurance work are dutiable according to material, and not free of duty under above heading. Appraisers Bulletin No. 498, dated 22nd November 1911.]	Free.
Personal effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; family plate and personal effects or heirlooms left by bequest	Free.
Communion sets	Free.
Gold and silver, in ingots, blocks, bars, drops, sheets or plates, unmanufactured; gold and silver sweepings, and bullion fringe, or gold fringe	Free.
Platinum wire, and platinum in bars, strips, sheets, or plates	Free.
Diamond dust or bort, and black, for borers	Free.
Diamonds, unset	Free.
Britannia metal in pigs, blocks, or bars; nickel; nickel silver and German silver in ingots or blocks not otherwise provided for	Free.
Aluminium, leaf or foil	Free.
Aluminium ingots, blocks, bars, rods, strips, sheets, or plates; aluminium tubing in lengths of not less than 6 ft., not polished, bent, or otherwise manufactured	Free.
All other manufactures of aluminium:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ Intermediate Tariff	22½ % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Gold and silver, leaf; Dutch or schlag metal leaf; brocade and bronze powders:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	27½ % *ad valorem.*
Anodes of nickel, silver or gold; also composition metal and plated metal, in bars, ingots or cores, for the manufacture of watch cases, jewellery, and of filled gold and silver seamless wire:	
Under the British Preferential Tariff	5 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE AND PLATED-WARE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Precious stones and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted:	
Under the British Preferential Tariff	7½ % *ad valorem.*
„ Intermediate Tariff	10 % *ad valorem.*
„ General Tariff	
Manufactures of Britannia metal, nickel silver, Nevada and German silver, not plated, not otherwise provided for:	
Under the British Preferential Tariff	17½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Knives and forks and all other cutlery of steel, plated or not.	
Under the British Preferential Tariff	20 % *ad valorem.*
„ Intermediate Tariff	27½ % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Watch cases, and parts thereof (finished or unfinished):	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Jewellery of any material, for the adornment of the person, not otherwise provided for:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
Fancy cases or boxes of all kinds:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*
All other articles, consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electro-plated ware, not otherwise provided for; all other manufactures of gold and silver, not otherwise provided for:	
Under the British Preferential Tariff	22½ % *ad valorem.*
„ Intermediate Tariff	30 % *ad valorem.*
„ General Tariff	35 % *ad valorem.*

[It has been decided, under Appraisers' Bulletin No. 257, dated 16th September 1907, that articles partly nickel-plated or electro-plated are not to be rated under above item as "nickel-plated ware" or "electro-plated ware" unless half the metallic surface thereof is nickel-plated or electro plated.

Further, it is laid down under Appraisers' Bulletin No. 294, dated 2nd December 1908, that:

(1) The word "gilt" is to apply only to covering with gold.
(2) The words "electro-plated" are to apply only in respect of plating with silver.
(3) The words "nickel-plated" as such.
(4) Other finishes, such as oxidised brass or copper, are not to be rated as "electro-plated."]

[*Note.*—The marking of articles composed either in whole or in part of gold or silver or of an alloy of gold and silver, and also gold and silver plated-ware imported into Canada, is regulated by the Gold and Silver Marking Act of 1913.]

NEWFOUNDLAND.

Bullion	Free.
Medals imported by or for schools, colleges, public libraries, or other associations, to be distributed as prizes	Free.
Personal effects, not merchandise, of British subjects dying abroad but domiciled in Newfoundland; family plate, personal effects, and heirlooms left by bequest	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND PLATED-WARE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND—*cont.*

Silver, and composition metal for the manufacture of jewellery and plated-ware	20 % *ad val.* (*a*)
Jewellery of all kinds, including ornamental hat-pins, hair-pins, feet or other buckles, and similar ornamental articles known as jewellery, not elsewhere specified; all manufactures of gold and silver not elsewhere specified, and sterling or other silver ware, nickel-plated ware, gilt or electro plated ware, wholly or in part, of all kinds; manufactures of Britannia metal, nickel silver, Nevada and German silver not plated, and manufactures of aluminium not elsewhere specified	40 % *ad val.* (*a*)

BAHAMAS.

Bullion	Free.
All other jewellery, plate, and plated ware	20 % *ad valorem.*

TURK'S AND CAICOS ISLANDS.

Bullion	Free.
All other jewellery, plated, and plated ware	10 % *ad valorem.*

JAMAICA.

Bullion	Free.
Medals of gold or silver and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions [This item is to include shields and cups, but the exemption is not to extend to persons stocking such articles for purposes of trade.]	Free.
Personal effects, not being merchandise, of natives of Jamaica dying in foreign countries	Free.
All other jewellery, plate, and plated ware	10 % *ad valorem.*

CAYMAN ISLANDS.

All kinds	5 % *ad valorem.*

ST. LUCIA.

Bullion	Free.
Cups, including medals and trophies, having engraved or otherwise indelibly marked on them the occasion or purpose of presentation	Free.
Nickel-plated, gilt, or electro-plated ware:	
Under the British Preferential Tariff	16 % *ad valorem.*
" General Tariff	20 % *ad valorem.*
All other jewellery and plate	20 % *ad valorem.*

ST. VINCENT.

Bullion and diamonds	Free.
Nickel-plated, gilt, or electro-plated ware:	
Under the British Preferential Tariff	10 % *ad valorem.*
" General Tariff	12½ % *ad valorem.*
All other jewellery and plate	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND PLATED-WARE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BARBADOS.	
Bullion	Free.
Personal effects of individuals belonging to Barbados dying abroad	Free.
All silver and plate the property of the officers' and sergeants' mess of any of H.M. Regiments arriving in the Colony, provided that should any of the articles be sold or otherwise disposed of in the Colony the duty thereon shall be paid to the Controller of Customs	Free.
Nickel-plated, gilt, or electro-plated ware:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other jewellery and plate	10 % *ad valorem.*
GRENADA.	
Gold and silver articles of foreign manufacture bearing imitations of British assay marks, and all gold or silver articles bearing marks purporting to be British assay marks, but which are below the standard indicated by the marks (Order-in-Council, dated 10th March 1913.)	Prohibited.
Bullion	Free.
Nickel plated, gilt, or electro-plated ware:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other jewellery and plate	10 % *ad valorem.*
VIRGIN ISLANDS.	
Gold and silver bullion	Free.
All other jewellery, plate, and plated-ware	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
Gold and silver bullion	Free.
Nickel-plated, gilt, or electro-plated ware:	
Under the British Preferential Tariff	8⅔ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
All other jewellery and plate	11 % *ad valorem.*
ANTIGUA.	
Bullion	Free.
Gold, in bars, plate, or wire	Free.
Nickel-plated, gilt, or electro-plated ware:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other jewellery and plate	13⅓ % *ad valorem.*
MONTSERRAT.	
Bullion	Free.
Gold, in bars, plate, or wire	Free.
Nickel-plated, gilt, or electro-plated ware:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
All other jewellery and plate	13⅓ % *ad valorem.*
DOMINICA	
Gold and silver bullion	Free.
Personal effects of individuals belonging to Dominica dying abroad	Free.
Nickel-plated, gilt, or electro-plated ware:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
All other jewellery and plate	12½ % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND PLATED-WARE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
TRINIDAD AND TOBAGO.	
Bullion	Free.
Prizes imported by or for the use of H.M. Naval or Military Forces, the Police Force, or any Volunteer Force or Rifle Association sanctioned by the Governor	Free.
Plate or plated-ware, including nickel-plated, gilt or electro-plated ware:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
All other jewellery	10 % *ad valorem.*
BERMUDA.	
Bullion	Free.
Personal effects (not for sale) of inhabitants of Bermuda dying abroad	Free.
Plate, the property of the Governor, and imported by him on his first arrival in the Islands to take up the Government, and within six months after such arrival	Free.
Regimental plate, the joint property of any regimental mess or of the officers of any of H.M.'s forces stationed in the Islands	Free.
All other jewellery, plate, and plated-ware	10 % *ad valorem.*
BRITISH HONDURAS.	
Bullion	Free.
Prizes and medals in respect of which it is certified by the Colonial Secretary that they have been imported for the police, volunteer force, or fire brigades	Free.
Prizes and medals specially imported by the manager of any school	Free.
All other jewellery, plate, and plated-ware	12½ % *ad valorem.*
BRITISH GUIANA.	
Bullion, other than raw silver and Venezuelan gold bullion	Free.
Gold bullion, Venezuelan	(*a*)
Silver, raw — *per oz. troy*	0 0 6 (*b*)
Nickel-plated, gilt, or electro plated ware:	
Under the British Preferential Tariff	12 % *ad val.* (*c*).
„ General Tariff	15 % *ad val.* (*c*).
All other jewellery and plate	15 % *ad val.* (*c*).
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.

(*a*) An amount equal to the royalty for the time being payable under the Mining Regulations, 1905. According to the latest information in the possession of the Board of Trade the royalty payable on gold bullion is 3*s.* 1*d.* per oz.

Special provision is made in the Customs Tariff Ordinance that the additional charge of 5 % on the amount of duty leviable on articles subject to specific rates of duty is not imposed in the case of gold bullion imported from Venezuela.

(*b*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

(*c*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND PLATED-WARE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

CYPRUS.	
Trinkets or ornaments so fashioned of any material and so representing or similar to any coins legally current in Cyprus as to be liable, in the opinion of the Customs Authority, to give rise to deception	Prohibited.
(Order in Council, dated 27th May 1911.)	
Gold bullion	Free.
Government medals and decorations to be worn by persons resident in Cyprus	Free.
Jewellery	10 % *ad valorem.*
Cutlery	10 % *ad valorem.*
Silver manufactures	10 % *ad valorem.*
All other plate or plated-ware	8 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
White or yellow phosphorus matches		Prohibited.
All other kinds		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Non-safety matches	*Per gross of boxes containing in each box not more than 75 matches*	1 rupee.
All other kinds	" " "	60 cents.
MAURITIUS.		
White or yellow phosphorus matches		Prohibited.
All other kinds:		
In boxes not exceeding:		Rupees cts.
60 matches	*Per gross of boxes*	1 50
110 "	"	3 00 (*a*)
SEYCHELLES.		
White or yellow phosphorus matches		Prohibited.
All other kinds		12½ % *ad val.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Matches and vestas containing the substance usually known as white or yellow phosphorus (Proclamation dated 8th December 1908.)		Prohibited. (*b*)
All other kinds (in boxes):		
A. Containing 100 or less of matches or vestas:		
Under the British Preferential Tariff	*Per gross of boxes*	0 0 6
" General Tariff	"	0 1 0
B. Containing over 100, but not exceeding 200:		
Under the British Preferential Tariff	*Per gross of boxes*	0 1 0
" General Tariff	"	0 2 0
C. For each additional 100, or portion of 100, an additional duty:		
Under the British Preferential Tariff	*Per gross of boxes*	0 0 6
" General Tariff	"	0 1 0
D. When in boxes with printed matter thereon, other than the manufacturer's name, trade mark, and address and description of the article contained therein, *additional* duties are charged as follows: (*c*)		
Under the British Preferential Tariff	*Per gross of boxes*	0 0 6
" General Tariff	"	0 0 7

(*a*) With a further duty of R. 1 50 cts. per gross of boxes for every additional 60 matches or part of 60 matches.

(*b*) This prohibition of the importation of phosphorus matches does not apply to "Brilliant Bengal Lights" (Customs Tariff Guide).

(*c*) It is stated in the Customs Tariff Guide that "a person in Australia, who is the "owner of a trade mark for matches may have such trade mark placed on the boxes of "matches manufactured abroad for him, and such mark shall not render the matches "liable to the above-mentioned additional duties."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
COMMONWEALTH OF AUSTRALIA—*cont.*			
All other kinds (in boxes)—*cont.*			
E. When in boxes upon which the number of matches contained therein is *not* printed, or stamped, *in addition* to the duties set out in (A.), (B.), or (C.) above:			
Under the British Preferential and General Tariffs *Per gross of boxes*	0	2	0

[*Note.*—It is stated in Customs Circular No. 1601 of 1908 that for purposes of item D, the "manufacturer's name" means the name of the actual maker of the matches, and the "trade mark" means the manufacturer's trade mark, and may be—

(1) A mark registered by the manufacturer in the country of origin;

(2) A mark registered in Australia by such manufacturer for use on matches;

(3) An unregistered mark which is habitually used by the manufacturer in connection with matches.

The manufacturer's mark must not be similar to, or a colourable imitation of a mark which is registered in Australia by any person other than the manufacturer for the same class of goods.

The "address" must be the place where the matches are made, or that of the place of business of the manufacturer, and may, for Commerce Act purposes, include the words—

"made in . . . . ."

The "description" must be limited to the actual character of the matches, such as "best wax vestas," "damp-proof safety matches," &c.

It is stated in the Customs Tariff Guide that the following percentages in regard to the number of sticks in match boxes, over or under the contents printed or stamped on the boxes, may be conceded:

Wax matches:

Boxes marked to contain 100 or less, 6 %.

Tins or boxes:

Containing over 100 but under 200, 4 %.

Containing 200 and over, but not exceeding 400, 3 %.

Containing over 400, 2 %.

Safety matches:

Boxes marked to contain not more than 100 matches, 10 %.

It is further stated that the above requirements of item (E.) will be met by the following marking on boxes:—

"Average contents . . matches," or

"Average contents," or

"Not under . . . matches."]

TERRITORY OF PAPUA.			
All kinds	10 % *ad valorem.*		
DOMINION OF NEW ZEALAND.			
White or yellow phosphorus matches	Prohibited.		
Of wood, in boxes containing:			
Not more than 60 matches:			
If the produce of some part of the British Dominions *Per gross of boxes*	0	1	0
Otherwise "	0	1	6
Over 60 and not more than 100 matches:			
If the produce of some part of the British Dominions *Per gross of boxes*	0	2	0
Otherwise "	0	3	0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
DOMINION OF NEW ZEALAND—*cont.*			
Of wood, in boxes containing—*cont.*			
More than 100, for every 100 or fraction thereof contained in one box:			
If the produce of some part of the British Dominions *Per gross of boxes*	0	2	0
Otherwise - - - „	0	3	0
Of wax:			
"Plaid vestas," in cardboard boxes containing under 100 matches:			
If the produce of some part of the British Dominions *Per gross of boxes*	0	1	0
Otherwise - - - „	0	1	6
"Pocket vestas," in tin or other boxes containing under 100 matches:			
If the produce of some part of the British Dominions *Per gross of boxes*	0	1	4
Otherwise - - - „	0	2	0
All other, for every 100 matches or fraction thereof contained in one box:			
If the produce of some part of the British Dominions *Per gross of boxes*	0	2	3
Otherwise - - - „	0	3	4½
[*Note.*—On matches of any material, other than wood or wax, a duty corresponding to the duty payable on wooden matches is levied.]			
FIJI.			
White or yellow phosphorus matches - - - - -	Prohibited.		
Other matches:			
Wooden, in boxes - - - *Per gross of boxes*	0	1	0
Wax or other kinds, in boxes containing under 100 matches *Per gross of boxes*	0	1	0
For each additional 100 or part thereof - „	0	1	0
FALKLAND ISLANDS.			
All kinds - - - - - - -	Free.		
UNION OF SOUTH AFRICA.(*a*)			
White or yellow phosphorus matches.			
[*Note.*—The Government of the Union of South Africa has agreed to adhere to the terms of the Berne Convention of 1906 and to provide for the prohibition of the importation of white or yellow phosphorus matches.]			
Matches, of wood:			
In boxes or packages:			
Of not more than 100 matches *Per gross of boxes or packages*	0	2	0
Containing more than 100, but not more than 200, matches - - - *Per gross of boxes or packages*	0	4	0
For every additional 100 matches - *Per gross of 100 matches*	0	2	0
Fuzees, vestas, or wax matches, or other patent lights used as such:			
In boxes or packages:			
Containing not more than 50 *Per gross of boxes or packages*	0	2	0
Containing more than 50 but not more than 100 *Per gross of boxes or packages*	0	4	0
For every additional 50 matches - *Per gross of 50 matches*	0	2	0
[Match splints to be classed and to pay duty as "matches."]			

(*a*) A Customs import duty, countervailing the Excise duty, is leviable on all matches manufactured in a Territory the Government whereof has entered into a Customs Agreement with the Union Government, at the following rates:

(1) In boxes or packages of not more than 100 matches *Per gross of boxes or packages, 6d.*

(2) In boxes or packages containing more than 100 matches, but not more than 200 matches - - - - *Per gross of boxes or packages, 1s.*

And for every 100 additional matches, in boxes or packages, *Per gross of 100 matches, 6d.*

(Act No. 13 of 1914)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix 1.]

MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.	£ s. d.
White or yellow phosphorus matches imported into Southern Rhodesia (Ordinance No. 1 of 1912.)	Prohibited.
Matches, wooden:	
In boxes or packages:	
Of not more than 100 matches:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - *Per gross of boxes or packages*	0 2 0
Imported into the Congo Basin of Northern Rhodesia *Per gross of boxes or packages*	0 2 0 or if less, 10 %
Containing more than 100 matches, but not more than 200 matches:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - *Per gross of boxes or packages*	0 4 0
Imported into the Congo Basin of Northern Rhodesia *Per gross of boxes or packages*	0 4 0 or if less, 10 %
For every additional 100 matches:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - *Per gross of* 100 *matches*	0 2 0
Imported into the Congo Basin of Northern Rhodesia *Per gross of* 100 *matches*	0 2 0 or if less, 10 %
Fuzees, vestas, or wax matches, or other patent lights used as such:	
In boxes or packages:	
Containing not more than 50 matches:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - *Per gross of boxes or packages*	0 2 0
Imported into the Congo Basin of Northern Rhodesia *Per gross of boxes or packages*	0 2 0 or if less, 10 %
Of more than 50, but not more than 100 matches:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - *Per gross of boxes or packages*	0 4 0
Imported into the Congo Basin of Northern Rhodesia *Per gross of boxes or packages*	0 4 0 or if less, 10 %
For every additional 50 matches:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - *Per gross of* 50 *matches*	0 2 0
Imported into the Congo Basin of Northern Rhodesia *Per gross of* 50 *matches*	0 2 0 or if less, 10 %
[Match splints to be classed and to pay duty as matches.]	

NYASALAND PROTECTORATE.	
All kinds - - - - - - -	10 % *ad valorem.*

UGANDA PROTECTORATE.	
Common white or yellow phosphorus matches - - -	Prohibited.
All other kinds - - - - - - - -	10 % *ad valorem.*

EAST AFRICA PROTECTORATE.	
Matches in the manufacture of which white phosphorus has been employed - - - - - - - -	Prohibited.
All other kinds - - - - - - -	10 % *ad valorem.*

SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*

ST. HELENA.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
NIGERIA.			
White or yellow phosphorus matches	Prohibited.		
All other kinds:			
Per gross of boxes, each box containing not more than 80 matches	0	0	6
In addition per gross of boxes for every additional 40 matches or part thereof per box	0	0	3
GOLD COAST			
White or yellow phosphorus matches	Prohibited.		
All other kinds:			
If imported into the West of the Volta	10 % *ad valorem.*		
" " East of the Volta	Free.		
SIERRA LEONE.			
White or yellow phosphorus matches	Prohibited.		
All other kinds	10 % *ad valorem.*		
GAMBIA.			
White or yellow phosphorus matches	Prohibited.		
All other kinds	5 % *ad valorem.*		
DOMINION OF CANADA.			
White or yellow phosphorus matches	Prohibited.(*b*)		
All kinds:			
Under the British Preferential Tariff	15 % *ad valorem.*		
" Intermediate Tariff	17½ % *ad valorem.*		
" General Tariff	20 % *ad valorem.*		
NEWFOUNDLAND.			
All kinds	40 % *ad val.* (*a*)		
BAHAMAS			
All kinds	20 % *ad valorem.*		
TURK'S AND CAICOS ISLANDS.			
All kinds	10 % *ad valorem.*		
JAMAICA.			
All kinds, per gross of 12 dozen boxes, each box to contain 50 sticks, and boxes containing any greater or less quantity to be charged in proportion	0	1	9
CAYMAN ISLANDS.			
All kinds	5 % *ad valorem.*		
ST. LUCIA.			
White or yellow phosphorus matches (Order-in-Council, dated 4th March 1909)	Prohibited.		
All other kinds — *Per gross of boxes*	0	1	6
ST. VINCENT.			
All kinds, in boxes containing not more than 100 — *Per gross of boxes*	0	0	6
Exceeding 100, for each additional 50 — " "	0	0	6
BARBADOS.			
All kinds, in boxes containing not more than 100 sticks — *Per gross*	0	1	6
[Boxes containing any greater or less quantity will be charged in proportion.]			
GRENADA.			
Safety matches and all other kinds:			
Large boxes — *Per gross*	0	2	0
Small boxes — "	0	1	0
VIRGIN ISLANDS.			
White or yellow phosphorus matches	Prohibited.		
All other kinds, in boxes	0	0	3

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.
(*b*) From the 1st January 1915.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
ST. CHRISTOPHER—NEVIS.			
White or yellow phosphorus matches	Prohibited.		
All other matches :			
Safety matches (that is, such matches as cannot under ordinary circumstances be ignited elsewhere than on the box containing the same) *Per gross of boxes or packets*	0	0	4
Other kinds " "	0	1	4
ANTIGUA.			
White or yellow phosphorus matches	Prohibited.		
All other matches :			
Wax or vestas	13⅓ °/₀ *ad valorem.*		
Other kinds, including lucifer, in boxes or packages containing not more than 100 matches *Per gross*	0	1	0
[If containing more than 100 matches, duty will be charged in proportion.]			
MONTSERRAT.			
White or yellow phosphorus matches	Prohibited.		
All other kinds, in boxes or packets *Per gross*	0	0	4½
DOMINICA.			
White or yellow phosphorus matches	Prohibited.		
All other kinds, in ordinary boxes or packets *Per gross*	0	1	0
TRINIDAD AND TOBAGO.			
Matches, in boxes containing not more than 72 matches each *Per gross*	0	1	6
BERMUDA.			
White or yellow phosphorus matches	Prohibited.		
All other kinds	10 °/₀ *ad valorem.*		
BRITISH HONDURAS.			
All kinds	12½ °/₀ *ad valorem.*		
BRITISH GUIANA.(a)			
Vestas *Per* 14,400 *matches*	0	3	1½
Other matches :			
Not in boxes " "	0	4	7
In boxes containing not more than 100 matches *Per gross of boxes*	0	3	4
[Matches in boxes containing any greater quantity than 100 matches each, duty will be charged in proportion.]			
Match splints, in cases containing each equal to 10 gross of matches of the ordinary length *Per case*	0	15	1½
GIBRALTAR.			
White or yellow phosphorus matches	Prohibited.		
All other kinds	Free.		
MALTA.			
White or yellow phosphorus matches	Prohibited.		
All other kinds	Free.		
CYPRUS.			
White or yellow phosphorus matches	Prohibited.		
All other kinds :			
For every gross of boxes containing in each box not more than 100 matches *Per gross*	0	0	1¾
And in proportion for each gross of boxes, for each additional 100 matches, or part thereof *Per gross*	0	0	1¾

(a) Special provision is made in the Customs Tariff Ordinance that the additional charge of 5 °/₀ on the amount leviable on articles subject to specific rates of duty is *not* imposed in the case of matches.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—MANURES.

[*See also under* Chemicals.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
All kinds (including animal bones) - - - - -	Free.
ADEN.	
All kinds - - - - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - - - - -	Free.
CEYLON.	
All kinds, including substances imported exclusively for the manufacture of manures, to be certified as such by the importer -	Free.
MAURITIUS.	
Manures and fertilizers of all sorts, when imported for use in the Colony - - - - - - - *Per ton*	Rupees cents 1 02
Fish and other substances condemned by the Sanitary Authority, or the Customs Sanitary Inspector, as unfit for human food which may be used as a manure or as a fertilizer - - - *Per ton*	0 41
SEYCHELLES.	
All kinds - - - - - - -	Free.
HONG KONG.	
All kinds - - - - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Dog manure (Proclamation dated 1st August, 1911) - - -	Prohibited.
All other kinds - - - - - - -	Free.
TERRITORY OF PAPUA.	
All kinds - - - - - - - -	Free.
DOMINION OF NEW ZEALAND.	
All kinds - - - - - -	Free.
FIJI.	
All kinds (including salt for manure) - - - -	Free.
FALKLAND ISLANDS.	
All kinds - - - - - -	Free.
UNION OF SOUTH AFRICA.	
Nitrates, except nitrate of ammonium, for fertilisers, in bulk - -	Free.
Guano and other substances, animal, mineral, or vegetable, artificial or natural, suitable for use as fertilizers or manures - -	Free.

[*Note.*—The importation and sale of fertilizers in the *Cape of Good Hope* is regulated in accordance with certain regulations issued under the provisions of the Fertilisers, Farm Foods, Seeds, and Pest Remedies Act No. 20 of 1907. Certain regulations are laid down under Proclamations No. 178 of 1910, as amended by No. 235 of 1913, which provide, *inter alia*, that:—

No person may *import* or sell any bone products intended for use as farm foods unless such products have been sterilised during the process of manufacture, either by subjection—

(*a*) to a dry heat of 140° C. for not less than 3 hours; or

(*b*) to a moist heat (under pressure) of 105° C. for not less than 15 minutes.

All fertilizers and farm foods imported into the Cape of Good Hope shall be subject to examination and samples taken for analysis, and, if upon analysis of any such sample it shall be found that the same does not conform with the registered composition of the registered brand of which it is a sample, may be prohibited until the importer shall have effected amended registration in accordance with the prescribed regulations.

Under Proclamation No. 242 of 1911, it is further provided that no fertilizer shall be imported into, or sold in, the Province of the

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—MANURES—*continued.*

[*See also under* Chemicals.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Cape of Good Hope under the name or description of basic slag, Thomas' phosphate, or Thomas' slag, unless such fertilizer shall contain at least 12% of phosphoric oxide soluble in citric acid, tested in accordance with prescribed regulations.

Under a further Proclamation No. 65 of 1912, it is provided that no fertilizer shall be imported into or sold in the Province of the Cape of Good Hope under the name of "sulphate of potash" or "muriate of potash" unless such fertilizer shall contain at least 48% and 44% of potash, respectively.

All fertilizers intended for sale under the names of "sulphate of potash" and "muriate of potash" are to be registered in one or two grades, *viz.:* "high-grade sulphate of potash" or "sulphate of potash" and "high-grade muriate of potash" or "muriate of potash." "High-grade sulphate of potash" must contain a minimum of 51% of potash and "high-grade muriate of potash" must contain a minimum of 60 % of potash.

It shall not be lawful to sell the above-mentioned fertilizers mentioned in Proclamation No. 65 of 1912 under the designation of high-grade unless the containing receptacles are clearly marked with the words "sulphate of potash," "high-grade," or "muriate of potash," "high-grade" as the case may be. In addition, each receptacle shall be so marked in distinct figures with the actual minimum percentage of pure potash contained in the fertilizers in question.]

RHODESIA.

Nitrates, except nitrate of ammonium, for fertilisers, in bulk - -	Free.
Guano and other substances, animal, mineral, or vegetable, artificial or natural, suitable for use as fertilizers or manures - - -	Free.

NYASALAND PROTECTORATE.

Manures - - - - - - - - - -	Free.

UGANDA PROTECTORATE.

Manures - - - - - - - -	Free.

EAST AFRICA PROTECTORATE.

Manures - - - - - - - - -	Free.

SOMALILAND PROTECTORATE.

All kinds:	
If imported into Zeyla - - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*

ST. HELENA.

All kinds - - - - - - - - -	Free.

NIGERIA.

All kinds - - - - - - -	Free.

GOLD COAST.

All kinds:	
If imported into the West of the Volta - - -	Free.
" " East of the Volta - - - -	Free.

SIERRA LEONE.

All kinds - - - - - -	10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—MANURES—*continued.*

[*See also under* Chemicals.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
GAMBIA.	
All kinds	Free.
DOMINION OF CANADA.	
Fertilizers, unmanufactured, including phosphate rock, kainite or German potash salts, German mineral potash; bone dust, or charred bone and bone ash; fish offal or refuse, and animal or vegetable manures (including pulverised sheep manure—Appraisers' Bulletin No. 327, dated 19th August 1909)	Free.
Soya beans and soya bean cake for use in the manufacture of fertilizers, when imported by such manufacturers (Customs Memo. No. 1591 B., dated 7th June 1910.)	Free.
Fertilizers, compounded or manufactured (including superphosphates—Customs decision):	
Under the British Preferential Tariff	5 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
[*Note.*—Every brand of fertilizer offered for *sale* in Canada must bear a registration number which shall be permanently assigned to the particular brand or species of fertilizer for which it is issued (Act No. 16 of 1909).]	
NEWFOUNDLAND.	
All kinds	Free.
BAHAMAS.	
All kinds, including fertilizers	Free.
TURK'S AND CAICOS ISLANDS.	
All kinds	Free.
JAMAICA.	
Fertilizers of all kinds, natural or artificial, including guano and other manures	Free.
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
ST. LUCIA.	
All kinds	Free.
ST. VINCENT.	
All kinds	Free.
BARBADOS.	
Manure, of horses, mules, sheep, and cattle — *Per ton*	0 0 6
All other manures and fertilizers — „	0 4 2
GRENADA.	
All kinds	Free
VIRGIN ISLANDS.	
All kinds	Free.
ST. CHRISTOPHER—NEVIS.	
All kinds	Free.
ANTIGUA.	
All kinds	Free.
MONTSERRAT.	
All kinds	Free.
DOMINICA.	
All kinds	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—MANURES—*continued.*

[*See also under* Chemicals.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TRINIDAD AND TOBAGO.	
Animal charcoal and unmanufactured horns and bones - -	Free.
Manures, including sulphate of ammonia, nitrate of soda, lime and other substances which the Collector of Customs is satisfied are imported for use as manures, or as remedies for diseases of, or preventive of, insect attacks on plants - - - - - -	Free.
BERMUDA.	
Fertilizers - - - - - - - -	Free.
All other manures - - - - - - -	10 % *ad valorem*
BRITISH HONDURAS.	
Manure and other fertilizers - - - - -	Free.
BRITISH GUIANA.	
All kinds - - - - - - -	Free
GIBRALTAR.	
All kinds - - - - - -	Free
MALTA.	
All kinds - - - - - - -	Free.
CYPRUS.	
All kinds - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—PERFUMERY (*a*).

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
Perfumed spirits	*Per liq. gall.*	Rupees 13
Gowla (husked and unhusked), kapurkachri (zedoary), patch leaves (patchouli), rose-flowers (dried), and rose-water		5 % (*b*)
All other perfumery		5 % *ad valorem.*
ADEN.		
Perfumed spirits	*Per gall.*	Rupees 7
All other kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Perfumed spirits and bay rum	*Per gall.*	Rupees 7
All other perfumery		5½ % *ad valorem.*
[*Note.*—In the case of parcels sent to Ceylon by post containing perfumery, the quantity of the perfumery when it is alcoholic, and the value when it is non-alcoholic, must be entered by the senders in the form of a Customs declaration.]		
MAURITIUS.		
All kinds		12 % *ad valorem.*
SEYCHELLES.		Rupees cents
Eau de Cologne	*Per gall.*	4 55
Perfumed spirit	"	6 82
All other perfumery	"	12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Perfumed spirits and bay rum	*Per gall.*	1 5 0
Essential oils, and fat containing extract of flowers used in making perfumes; also camphor vaseline		Free.
Perfumery; perfumed ammonia; toilet preparations (perfumed or not), non-spirituous and spirituous when the duty payable under the undermentioned heading for "toilet preparations" is less than that payable under this item); refined lanoline; refined glycerine; and petroleum jelly in packages containing less than 3 cwt.:		
Under the British Preferential Tariff		25 % *ad valorem.*
" General Tariff		30 % *ad valorem.*
Petroleum jelly in packages containing not less than 3 cwt.		Free.
Toilet preparations containing:—		
Not more than—		
25 % of proof spirit	*Per. liq. gall.*	0 3 6
50 % " "	"	0 7 0
75 % " "	"	0 10 6
More than—		
75 % " "	"	0 14 0
[If containing spirit overproof to be charged as spirituous liquors at the rate of 14*s.* per proof gall.]		
TERRITORY OF PAPUA.		
All kinds		10 % *ad valorem.*

(*a*) For scented soaps, *see* under "Soap."
(*b*) For fixed tariff valuations on which duties are levied, *see* Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—PERFUMERY (*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
DOMINION OF NEW ZEALAND.		
Concentrated extracts or essences in liquid form, or preserved in fat, for the purpose of manufacturing perfumery, when entered to be warehoused in a manufacturing warehouse for the purpose of making perfumery therein - - - -		Free.
Perfumed spirits and Cologne water - -	*Per liq. gall.*	1 10 0
All other perfumery, perfumed oil, and toilet preparations:		
If the produce of some part of the British Dominions - -		25 °/₀ *ad valorem.*
Otherwise - - - - - - -		37½ °/₀ *ad valorem.*
[The importation of Florida water, eau de Cologne, lavender water, and bay rum, or any colourable imitation thereof, into the Cook, &c. Islands is prohibited, except under certain specified conditions (Order-in-Council, dated 17th December 1907)].		
FIJI.		
Scented waters—the strength of which cannot be ascertained by Sykes' hydrometer - - - -	*Per liq. gall.*	0 15 0
All other perfumery (not being perfumed spirits) - -		12½ °/₀ *ad valorem.*
FALKLAND ISLANDS.		
All kinds, including perfumed spirits and Cologne water - -		Free.
UNION OF SOUTH AFRICA.		
Perfumed spirits - - - -	*Per imp. gall.*	1 2 6 and, in addition, 10 °/₀ *ad valorem*
Toilet preparations containing over 3 °/₀ of proof spirit	„	1 2 0 or 25 °/₀ *ad val.*, whichever is the greater.
[Such spirits if and when overproof shall be specially entered, and strength overproof declared, and the duty on the mixture shall then be leviable at 21*s.* per Imp. proof gallon, or 25 °/₀ *ad val.*, whichever duty is the greater.]		
Perfumery, cosmetics, dyes, powders, and other preparations for toilet use; extracts and essences used as perfumery; also perfumed oils:		
Under the British Preferential Tariff - -		22 °/₀ *ad valorem.*
„ General Tariff - - - -		25 °/₀ *ad valorem.*
RHODESIA.		
Perfumed spirits:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - -	*Per imp. gall.*	1 0 0
The produce of non-reciprocating British Possessions - - - - - -	*Per imp. gall.*	1 0 0
Under the General Tariff - - -	*Per imp. gall.*	1 2 6
Imported into the Congo Basin of Northern Rhodesia	„	1 0 0
Toilet preparations containing over 3 °/₀ of proof spirit:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - -	*Per imp. gall.*	0 15 0
The produce of non-reciprocating British Possessions - - - - - -	*Per imp. gall.*	0 15 0
Under the General Tariff - - -	*Per imp. gall.*	1 0 0
Imported into the Congo Basin of Northern Rhodesia	*Per imp gall.*	0 15 0

(*a*) For scented soaps, *see* under "Soap."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—PERFUMERY(*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
RHODESIA—*cont.*	
Perfumery, cosmetics, dyes, powders, and other preparations for toilet use; extracts and essences used as perfumery; also perfumed oils:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	20 % *ad valorem.*
The produce of non-reciprocating British Possessions -	20 % *ad valorem.*
Under the General Tariff - - - -	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	10 % *ad valorem.*
NYASALAND PROTECTORATE.	
Scents, perfumes, and other similar mixtures containing only alcohol, water, and essential oil or attar - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Eau de Cologne and lavender water, *Per gall.* at 50 degrees of the Gay-Lussac alcoholometer, at a temperatur of 15 degrees C. -	Rupees 5
All other perfumery - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Eau de Cologne and lavender water, *Per gall.* at 50 degrees of the Gay-Lussac alcoholometer, at a temperature of 15 degrees C. -	Rupees 5
All other perfumery - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
Distilled liquors:	
If imported into Zeyla:	
Not destined for Harrar - - - *Per gall.* (*c*)	Rupees 2
Destined for Harrar - - "	2 % *ad valorem.*
If imported into other Protectorate Ports - - " (*c*)	Rupees 2
All other perfumery:	
If imported into Zeyla - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - -	Free.
NIGERIA (*b*).	
Perfumed spirits - - - - *Per imp. gall.*	0 10 0
Non-alcoholic hair oil - - - - - -	Free.
[The Comptroller of Customs states, in a decision dated 11th February, 1913, that occasional tests of hair oil are made, but as a rule, the well-known brands are passed without examination, and with regard to strange brands, an examination is made on first importation, and occasionally afterwards.]	
All other perfumery - - - - -	Free.

(*a*) For scented soaps, *see* under "Soap."

(*b*) Passengers may import scent (not exceeding one bottle) in their baggage free of duty.

(*c*) At 50 degrees of the Gay-Lussac alcoholometer, at the temperature of 15 degrees C. The duties are to be augmented or diminished proportionally for each degree above or below 50 degrees.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—PERFUMERY(*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
" " East of the Volta	4 % *ad valorem.*
SIERRA LEONE.	
Perfumery and toilet articles by letter post	Prohibited.
All kinds, including oils for perfumery purposes and perfumed waters rendered unfit for use as potable spirits	10 % *ad valorem.*
GAMBIA (*d*).	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Perfumes (alcoholic) and perfumed spirits, bay rum, Cologne and lavender waters, hair, tooth, and skin washes, and other toilet preparations containing spirits of any kind :	
In bottles or flasks containing not more than 4 ounces each :	
Under the British Preferential Tariff	60 % *ad valorem.*
" Intermediate Tariff	
" General Tariff	
In bottles, flasks, or other packages containing more than 4 ounces each :	
Under the British Preferential Tariff *Per liq. gall.*	0 12 4 (*b*)
" Intermediate Tariff " "	
" General Tariff " "	
Pomades, French or flower odours preserved in fat or oil for conserving the odours of such flowers as will not bear the heat of distillation; when imported in tins of not less than 10 pounds each :	
Under the British Preferential Tariff	10 % *ad valorem.*
" Intermediate Tariff	12½ % *ad valorem.*
" General Tariff	15 % *ad valorem.*
Vaseline and all similar preparations of petroleum, for toilet, medicinal, or other purposes :	
Under the British Preferential Tariff	15 % *ad valorem.*
" General Tariff	25 % *ad valorem.*
Perfumery (non-alcoholic), including toilet preparations, viz., hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations used for the hair, mouth, or skin :	
Under the British Preferential Tariff	25 % *ad valorem.*
" Intermediate Tariff	32½ % *ad valorem.*
" General Tariff	32½ % *ad valorem.*
NEWFOUNDLAND.	
Alcoholic perfumes and perfumed spirits, bay rum, Cologne and lavender waters, hair, tooth, and skin washes and other toilet preparations, containing spirits of any kind	50% *ad val* (*c*)
Perfumery (non-alcoholic), including toilet preparations, viz., hair oils, tooth and other powders, washes, pomatums, pastes and all other perfumed preparations used for the hair, mouth, or skin	40 % *ad val.*(*c*)
Pomades, French or flower odours, preserved in fat or oil	40 % *ad val.*(*c*)
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
Bay rum and bay water *Per liq. gall.*	0 2 0
All other perfumery	10 % *ad valorem.*

(*a*) For scented soaps, *see* under "Soap."
(*b*) With 40 % *ad valorem* in addition.
(*c*) With an additional charge of 10 % on the amount of duty leviable at the rate given.
(*d*) Passengers may import scent (not exceeding one half-pint) in their baggage free of duty.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—PERFUMERY(*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
JAMAICA.		
All kinds		10 % *ad valorem.*
CAYMAN ISLANDS.		
Bay rum	*Per imp. gall.*	0 1 6 and 5 % *ad valorem.*
All other perfumery		5 % *ad valorem.*
ST. LUCIA.		
Bay rum	*Per liq. gall.*	0 1 3
All other perfumery, including scents and fancy powder		20 % *ad valorem.*
ST. VINCENT.		
All kinds		10 % *ad valorem.*
BARBADOS.		
All kinds		10 % *ad valorem.*
GRENADA.		
All kinds		10 % *ad valorem*
VIRGIN ISLANDS.		
All kinds		10 % *ad valorem*
ST. CHRISTOPHER—NEVIS.		
All kinds, including perfumed spirits, hair oil, and pomades		25 % *ad valorem.*
ANTIGUA.		
All kinds, including hair oil, pomades, and toilet requisites and accessories		25 % *ad valorem.*
MONTSERRAT.		
All kinds, including perfumed spirits, hair oil. pomades, powders, and similar toilet accessories		30 % *ad valorem.*
DOMINICA.		
All kinds, including perfumed spirits, hair oil, hair washes, pomades, powders, and similar toilet accessories		20 % *ad valorem.*
TRINIDAD AND TOBAGO.		
Perfumed spirits:		
Bay rum	*Per proof gall.*	0 10 6
All other perfumed spirits, including toilet preparations, washes, and dentifrices	*Per gall.*	0 15 0
All other perfumery		10 % *ad valorem.*
BERMUDA.		
All kinds		10 % *ad valorem.*
BRITISH HONDURAS.		
All kinds		12½ % *ad valorem.*

(*a*) For scented soaps, *see* under "Soap."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—PERFUMERY(*a*)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH GUIANA.		
Perfumed spirits (being in the opinion of the Controller of Customs not potable)		
Not overproof	*Per liq. gall.*	0 8 4 (*b*)
Overproof	"	0 16 8 (*b*)
All other perfumery		15 % *ad val.* (*c*)
GIBRALTAR.		
All kinds		Free.
MALTA.		
Perfumed spirits	*Per imp. gall*	0 5 0
All other perfumery		Free.
CYPRUS.		
Perfumery and perfumed spirits, cosmetics, hair oils, hair dyes and wash, pearl white and red pomades and powders		20% *ad valorem.*

(*a*) For scented soaps, *see* under "Soap."
(*b*) With an additional charge of 5 % on the amount of duty leviable at the rate given.
(*c*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—PIANOS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Pianos	5 % *ad valorem.*
ADEN.	
Pianos	Free.
STRAITS SETTLEMENTS (including LABUAN).	
Pianos	Free.
CEYLON.	
Pianos, intended for professional use, and accompanying a passenger	Free.
All other pianos	5½ % *ad valorem.*
MAURITIUS.	
Pianos intended for professional use, and the property of a person coming to the Colony, and for his personal use; provided they are imported within *three months* before or after the arrival of such person	Free.
All other pianos	12 % *ad valorem.*
SEYCHELLES.	
Pianos intended for professional use, and the property of a person coming to the Colony, and for his personal use, provided they are imported within three months before or after the arrival of the owner	Free.
All other pianos *Each*	Rupees 35 00 cts.
HONG KONG.	
Pianos	Free.
COMMONWEALTH OF AUSTRALIA.	
Pianos and pianola-pianos:	
(*a*) Grand:	
Under the British Preferential Tariff	12*l.* each or 30 % *ad valorem* (*a*).
„ General Tariff	14*l.* each or 35 % *ad valorem* (*a*).
(*b*) Upright:	
Under the British Preferential Tariff	6*l.* each or 30 % *ad valorem* (*a*).
„ General Tariff	7*l.* each or 35 % *ad valorem* (*a*).
(*c*) Parts thereof, not elsewhere included, under Departmental By-Laws:	
Under the British Preferential Tariff	15 % *ad valorem.*
„ „ General Tariff	20 % *ad valorem.*
[It is laid down in Customs By-Law No. 199, dated 12th January 1912, that the above item respecting "parts" may be taken to include all piano and pianola piano parts (excepting outer wooden frames) not specifically mentioned in the Tariff, when imported unassembled.]	
Pianolas, and other attachments or articles, not elsewhere included, for rendering music by mechanical process	20 % *ad valorem.*
Parts of musical instruments and accessories:	
Actions in separate parts; strings; felts and felting; hammers and ivories; handles and hinges for pianos; pianola, Æolian, and similar records for rendering music by mechanical process	Free.
Minor articles for pianos, viz., bridge pins, iron frame bridge pins, locks and keys and piano cloths for use in connection with keyboards and actions (provided that in the case of locks and keys, and piano cloths for use in connection with keyboards and actions, security be given by the owner that these will be used only for the purpose named, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs	Free.
(Customs By-Law No. 132, dated 12th October 1910.)	

(*a*) Whichever rate returns the higher duty.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix, J.]

MISCELLANEOUS ARTICLES:—PIANOS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TERRITORY OF PAPUA.	
Pianos	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Pianos:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
Action work and keys, in frames or otherwise; iron or metal frames and felt for the manufacture of pianos	Free.
FIJI.	
All kinds	12½ % *ad valorem.*
FALKLAND ISLANDS.	
Pianos	Free.
UNION OF SOUTH AFRICA.	
Pianos	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*
RHODESIA.	
Pianos:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions; The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
Pianos	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Pianos	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Pianos	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
Pianos:	
If imported into Zeyla	5 % *ad valorem.*
„ „ other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
Pianos	Free.
NIGERIA.	
Pianos	Free.
GOLD COAST.	
Pianos:	
If imported into the West of the Volta	10 % *ad valorem.*
„ „ East of the Volta	Free.
SIERRA LEONE.	
Pianos	10 % *ad valorem.*
GAMBIA.	
Pianos	5 % *ad valorem.*
DOMINION OF CANADA	
Pianos, belonging to settlers and used by them for at least *six* months before their arrival in Canada, provided that the pianos are brought with the settlers on first arrival, and shall not be sold or disposed of, without payment of duty, until after *twelve* months' actual use in Canada	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—PIANOS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Pianos, imported by and for the use of schools for the blind, being and remaining the sole property of the governing bodies of the said schools, and not of private individuals - -	Free.
All other pianos (including mechanical piano players) :	
Under the British Preferential Tariff - - - -	20 % *ad valorem.*
„ Intermediate Tariff - - -	27½ % *ad valorem.*
„ General Tariff - - - - -	30 % *ad valorem.*
Parts of pianos :	
Piano key ivories and veneers of ivory, unmanufactured -	Free.
Parts imported by manufacturers of piano keys, actions, hammers, base dampers, and organ keys for use exclusively in the manufacture of such articles in their own factories -	Free.
Other parts :	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ Intermediate Tariff - - -	22½ % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
NEWFOUNDLAND.	
Pianos, imported for the use of places of worship - -	Free.
Pianos, belonging to settlers and used by them for at least *six* months before their arrival in Newfoundland, provided that the pianos are brought with the settlers on first arrival, and shall not be sold or disposed of, without payment of duty, until after *twelve* months' actual use in Newfoundland - - -	Free.
All other pianos, and parts thereof - - -	40 % *ad val.*(*a*)
BAHAMAS.	
Pianos, including parts - - - - - -	10 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
Pianos - - - - - - -	Free.
JAMAICA.	
Pianos - - - - - - -	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds - - - - - - - -	5 % *ad valorem.*
ST. LUCIA.	
Pianos :	
Under the British Preferential Tariff - - -	12 % *ad valorem.*
„ General Tariff - - - - -	15 % *ad valorem.*
ST. VINCENT.	
Pianos :	
Under the British Preferential Tariff - - - -	10 % *ad valorem.*
„ General Tariff - - - - -	12½ % *ad valorem.*
BARBADOS.	
Pianos:	
Under the British Preferential Tariff - - -	9 % *ad valorem.*
„ General Tariff - - - - -	11¼ % *ad valorem.*
GRENADA.	
Pianos:	
Under the British Preferential Tariff - - - -	8 % *ad valorem.*
„ General Tariff - - - -	10 % *ad valorem.*

(*a*) With and additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—PIANOS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
VIRGIN ISLANDS.	
Pianos	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
Pianos:	
Under the British Preferential Tariff	8⅔ % *ad valorem.*
„ General Tariff	11 % *ad valorem.*
ANTIGUA.	
Pianos:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
MONTSERRAT.	
Pianos:	
Under the British Preferential Tariff	10⅔ % *ad valorem.*
„ General Tariff	13⅓ % *ad valorem.*
DOMINICA.	
Pianos:	
Under the British Preferential Tariff	10 % *ad valorem.*
„ General Tariff	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
Pianos:	
Under the British Preferential Tariff	8 % *ad valorem.*
„ General Tariff	10 % *ad valorem.*
BERMUDA.	
Pianos	10 % *ad valorem.*
BRITISH HONDURAS.	
Pianos	12½ % *ad valorem.*
BRITISH GUIANA.	
Pianos:	
Under the British Preferential Tariff	12 % *ad val.* (*a*)
„ General Tariff	15 % *ad val.* (*a*)
GIBRALTAR.	
Pianos	Free.
MALTA.	
Pianos	Free.
CYPRUS.	
Pianos	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—PICTURES, ENGRAVINGS, &c.

[*See also under* PAPER.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTIES.

	£ s. d.
BRITISH INDIA.	
Pictures, &c., if intended to be put up in public places - -	Free.
Otherwise - - - - - - - -	5 °/₀ *ad valorem.*
ADEN.	
All kinds - - - - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - - - - -	Free.
CEYLON.	
Prints and pictures - - - - - -	Free.
MAURITIUS.	
All kinds - - - - - - - -	12 °/₀ *ad valorem.*
SEYCHELLES.	
Paintings and pictures (exclusive of frames) - - - -	Free.
HONG KONG.	
All kinds - - - - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Pictorial illustrations for teaching purposes when imported by and for the use of universities, colleges, schools, or public institutions -	Free.
Works of art, framed or unframed, for public institutions or purposes under Departmental By-Laws - - - - - - -	Free.
[It is laid down in a Customs By-Law, dated 10th December, 1908, as amended by By-Law No. 261 of 1913, that the above specified works of art may be admitted free of duty upon production to the Collector of a certificate from a responsible official of the public institution that the works of art are the property of the institution and are to be used therein for exhibition purposes.]	
Photographs, the property of any public institution and intended for deposit or exhibition therein - - - - -	Free.
Pictures, being coloured supplements for newspapers, under Departmental By-Laws - - - - - - *Per lb.*	0 0 3
[It is laid down in a Customs By-Law, dated 10th December, 1908, that pictures being coloured supplements for newspapers may be admitted under the above item, provided that the Collector is satisfied they are for use as supplements for newspapers.]	
Photographs of Australian subjects:	
Under the British Preferential Tariff - - - - -	25 °/₀ *ad valorem*
„ General Tariff - - - - - -	30 °/₀ *ad valorem.*
Oil or water-colour paintings imported by or presented to public art galleries, other public institutions, cathedrals or churches - -	Free.
[Before delivery free of paintings claimed under the above item, a certificate is to be furnished from a responsible officer of the institution importing the pictures in the following terms:— "I , certify that the paintings in case marked , imported in the ' ' are the property of (*name of institution*) and are to be used in (*name of institution*) for exhibition purposes." Frames attached to paintings coming under above item are to be admitted free with the pictures (Supplement No. 7 to the Customs Tariff Guide).]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—PICTURES, ENGRAVINGS, &c. —*continued.*

[*See also under* PAPER.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Oil or water-colour paintings, not elsewhere included, other than those by Australian students or Australian artists abroad (including engravings prints, photogravures and the like; also photographs, if coloured by hand, in oil, or water colour; and machine-printed pictures, if printed or mounted on canvas, and also stretched on a frame—Customs decision, dated 14 October 1913).	1*l.* each or 25 °/₀ *ad valorem* (*a*).
[The term "by Australian students or Australian artists abroad" is to be construed as referring to the paintings of any artist being a British subject by birth or naturalisation, and who by long domicile may be reasonably considered to be a *bonâ fide* resident of the Commonwealth. If such artists during their temporary absence from Australia execute any paintings, such paintings are to be regarded on importation as coming within the exemption. (Supplements Nos. 11 and 13 to the Customs Tariff Guide).	
All other pictures, including Scripture cards of all kinds - -	Free.
[*Note.*—A *drawback* of duty is allowed on the undermentioned imported materials used in the manufacture of articles within the Commonwealth, upon the exportation of such manufactured articles—provided that in each case before drawback be allowed the Collector shall be absolutely satisfied that the drawback claimed is properly due, and may, if he thinks necessary, require the manufacture to take place under the supervision of an Officer.	
Pictures, printed on cardboard, cut to size, with space for printing, used in the manufacture of calendars (Notice, dated 1st October 1913).	
TERRITORY OF PAPUA.	
All kinds - - - - - - - -	10 °/₀ *ad valorem.*
DOMINION OF NEW ZEALAND.	
Paintings or works of art, whether purchased under bond or directly imported by, or for presentation to, any public institution or art association registered as a body corporate, for display in the buildings of such institution or association, and not to be sold or otherwise disposed of; also works of art, whether purchased under bond, or directly imported for display in any public park or place, on conditions prescribed by the Minister of Customs - -	Free.
Paintings or pictures painted or drawn by New Zealand students within five years of the time of their departure from the Dominion for the purpose of undergoing a period of tuition abroad for the first time, upon evidence being produced to the satisfaction of a Collector of Customs - - - - - -	Free.
Pictures; paintings; drawings; engravings; and photographs, framed or unframed - - - - - - -	20 °/₀ *ad valorem.*
[*Note.*—Any painting, drawing, or photograph in any medium having a value for duty exceeding 5*l.* shall be assessed for duty at 5*l.*, plus the value of the frame and mounting, if any, and plus the value of the canvas or other material upon which such painting, drawing, or photograph is made.]	
FIJI.	
Show cards of no commercial value - - - -	Free.
Posters and other printed stationery - - - -	12½ °/₀ *ad valorem.*
Pictures and photographs, not otherwise enumerated, unframed -	Free.

(*a*) Whichever rate returns the higher duty.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—PICTURES, ENGRAVINGS, &c. —*continued.*

[*See also under* PAPER.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Eengravings, lithographs and photographs (not including enlargements or reproductions of photographs and not being labels or advertisements)	Free.
Paintings, pictures, picture books and etchings, not being advertisements or labels	Free.
Films for bioscopes and cinematographs *per* 100 *feet.*	0 5 0
RHODESIA.	
Engravings, lithographs and photographs (not including enlargements or reproductions of photographs and not being labels or advertisements)	Free.
Paintings, pictures, picture books and etchings, not being advertisements or labels	Free
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Photographs, engravings, and pictures	Free
EAST AFRICA PROTECTORATE.	
Photographs, engravings, and pictures	Free.
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta	10 % *ad valorem.*
" " East of the Volta.	Free.
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
Drawings, paintings, engravings, lithographs, and photographs	Free.
DOMINION OF CANADA.	
Pictures left by bequest; pictorial illustrations of insects or similar studies, imported for the use of colleges, schools, and scientific and literary societies; also Sunday school lesson pictures, etchings imported for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of any college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister of Customs; also wall diagrams for the illustration of natural history, for universities, schools, and public museums	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—PICTURES, ENGRAVINGS, &c. —*continued.*

[*See also under* PAPER.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—*cont.*	
Photographs sent to the press, for use only as news pictures, under regulations by the Minister of Customs - - -	Free.
Paintings in oil or water colours and pastels, valued at *not* less than 4*l.* 2*s.* 3*d.* each - - - - - -	Free.
[Paintings in oil or water colours or pastels, whether framed or not—the frame being regarded as of insignificant value relatively—when valued at not less than 4*l.* 2*s.* 3*d.* each may be admitted free of duty (Appraiser's Bulletin, No. 786, dated 10 March 1914).]	
Paintings by artists domiciled in Canada, but residing temporarily abroad for purposes of study, under regulations by the Minister of Customs - - - - - - - -	Free.
Paintings in oil or water colours and pastels valued at less than 4*l.* 2*s.* 3*d.* each:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ General Tariff - - - -	25 % *ad valorem.*
Photographs (including enlargements of photographs—Appraiser's Bulletin, No. 237, dated 19th August 1909); chromos; chromotypes; artotypes; oleographs; paintings; drawings; pictures; decalcomania transfers of all kinds; engravings or prints or proofs therefrom, and similar works of art not elsewhere provided for:	
Under the British Preferential Tariff - - -	15 % *ad valorem.*
„ Intermediate Tariff - - - - } „ General Tariff - - - - }	22½% *ad valorem.*
NEWFOUNDLAND.	
Pictures left by bequest; paintings solely for use in churches and chapels; photographs sent by friends and not for sale - -	Free.
Paintings in oil or water colours, by artists of recognised merit, or copies of the old masters by such artists - - - - -	Free.
Paintings in oil or water colours, the production of Newfoundland artists, under regulations laid down by the Governor in Council -	Free.
Engravings when produced by the Art Union Society of London -	Free.
Other photographs; chromos; chromotypes; autotypes; oleographs; paintings (other than above); drawings; pictures; and other engravings, prints, and similar works of art - - -	35% *ad val.* (*a*)
BAHAMAS.	
Pictures and engravings (unframed) - - - -	Free.
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - - - - -	10 % *ad valorem.*
JAMAICA.	
Drawings, engravings, photographs, and works of art brought by professional artists, lecturers, or scientists arriving from abroad for use by themselves temporarily for exhibition and in illustration, promotion, and encouragement, of art, science, or industry in the Island, and not for sale.	
[The above articles may be admitted on security of a deposit of 30 % of the duty otherwise leviable—such deposit to be refunded if the articles are exported within two months of importation.]	
All other pictures, &c. - - - - -	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds - - - - - - - -	5 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—PICTURES ENGRAVINGS, &c. —*continued.*

[*See also under* PAPER.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. LUCIA.	
Photographs and portraits, not imported for sale	Free.
All other pictures	15 % *ad valorem.*
ST. VINCENT.	
All kinds	Free.
BARBADOS.	
Pictures and engravings	Free.
GRENADA.	
Photographs, pictures, and engravings	Free.
VIRGIN ISLANDS.	
Pictures and engravings	Free.
ST. CHRISTOPHER—NEVIS.	
Pictures and engravings	11 % *ad valorem.*
ANTIGUA.	
Pictures and engravings	13⅓ % *ad valorem.*
MONTSERRAT.	
Pictures and engravings	Free.
DOMINICA.	
Pictures and engravings	Free.
TRINIDAD AND TOBAGO.	
All kinds	10 % *ad valorem.*
BERMUDA.	
Paintings and photographs, except such as portray scenes or events in Bermuda, made or executed subsequent to the year 1900; also engravings	Free.
All other pictures, &c.	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.* (*a*).
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	8 % *ad valorem.*

(*a*) With an additional charge of 10% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—SADDLERY AND HARNESS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Saddlery of a military pattern, imported by an officer of H.M.'s regular forces, and forming part of the equipment with which he is required to supply himself under Army Regulations - - - -	Free.
All other saddlery and harness, including whips - - -	5 % *ad valorem.*
ADEN.	
All kinds - - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - - - - -	Free.
CEYLON.	
All kinds - - - - - -	5½ % *ad valorem.*
MAURITIUS.	
All kinds - - - - - - - -	12 % *ad valorem.*
SEYCHELLES.	
All kinds - - - - - -	12½ % *ad valorem.*
HONG KONG.	
All kinds - - - - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Used or second-hand saddlery, harness, or horse effects, except under certain prescribed conditions as to disinfection, &c. - -	Prohibited.
(Quarantine Proclamation, dated 3rd March 1911.)	
Minor articles for use in the manufacture of saddlery and harness within the Commonwealth, viz., Mountings (harness), including hames, bits, and stirrups; bits with curb chain attached; clog (a metal frame covered with leather, forming a stirrup); hooks for sweat pads; buckles (when harness mountings); chains (pole, breeching, trace, trace end, hip strap, back, backband or hook, belly-band with hook, curb for bits, plough, and tug); dees and rings (when harness mountings); elk skin; fronts, metal, with or without plain leather back (no loops); leaping heads and sockets; stirrup pads (detachable), lined with velvet to be used with stirrup leathers; rope adjusters for halters; saddlers' bolts and nuts; pilch heads; spring bars and stirrup bars for saddletrees; studs; also trace end toggles - - - - - - -	Free.
(Customs Tariff Guide.)	
Saddlers' webs; collar check and collar cloth, 36 inches and over in width; saddler's kersey; saddlers' serge and felt - - -	Free.
Saddlers' tacks (not cut) and nails; snaps (harness and halter); spurs (not being partly or wholly of gold or silver or gold or silver plated), and spur boxes:	
Under the British Preferential Tariff - - - -	Free.
" General Tariff - - - -	5 % *ad valorem.*
Articles not elsewhere specified, partly or wholly made up from textiles:	
Under the British Preferential Tariff - - -	25 % *ad valorem.*
" General Tariff - - - - - -	30 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—SADDLERY AND HARNESS —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	£ s. d.
COMMONWEALTH OF AUSTRALIA—*cont.*	
Harness and buggy saddles (*a*):	
Under the British Preferential Tariff - - - *Each*	0 5 0 or 25 °/₀ *ad valorem*, whichever rate returns the higher duty.
„ General Tariff - - - - *Each*	0 6 0 or 30 °/₀ *ad valorem*, whichever rate returns the higher duty.
Whips, including keepers, thongs, and lashes; and all other saddlery and harness, not elsewhere included:	
Under the British Preferential Tariff - - - -	25 °/₀ *ad valorem.*
„ General Tariff - - - - - -	30 °/₀ *ad valorem.*
TERRITORY OF PAPUA.	
Saddlery and harness made wholly or in part of leather . - -	10 °/₀ *ad valorem.*
DOMINION OF NEW ZEALAND.	
Saddletrees; minor articles required in the making-up of saddlery, which may be enumerated in any order of the Minister of Customs, and published in the "Gazette"; metal articles required to repair or complete riding or driving saddlery or harness, to be repaired or made in the Dominion; circular linen webbing for making halters, lunging-reins, &c. (Minister's Order No. 910, dated 9th July, 1909)	Free.
Saddlers' ironmongery (except bits and stirrup-irons), hames, and mounts for harness; straining, surcingle, brace, girth, and roller webs; collar check, and the same article plain, of such quality as may be approved by the Minister of Customs; and legging-buckles - - - - - -	Free.
All other saddlery and harness; also whips and whip thongs:	
If the produce of some part of the British Dominions - -	20 °/₀ *ad valorem.*
Otherwise - - - - - -	30 °/₀ *ad valorem.*
FIJI.	
All kinds - - - - - - -	12½ °/₀ *ad valorem.*
FALKLAND ISLANDS.	
All kinds - - - - - - -	Free.
UNION OF SOUTH AFRICA.	
Saddlery and harness furniture, and saddletrees:	
Under the British Preferential Tariff - - -	Free.
„ General Tariff - - - -	3 °/₀ *ad valorem.*
All other saddlery and harness:	
Under the British Preferential Tariff - - - -	22 °/₀ *ad valorem.*
„ General Tariff - - - - -	25 °/₀ *ad valorem.*

(*a*) Saddle flaps and pads are to be charged, under Section 140 of the "Customs Act, 1901–1910," at ⅓th and ¼th respectively, of the fixed rates, or the *ad valorem* rate, whichever higher (Supplement No. 13 to the Customs Tariff Guide).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—SADDLERY AND HARNESS —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
RHODESIA.	
Saddletrees:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions -	
Under the General Tariff - - - - - -	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	Free.
Harness backs, horse hoods, horse rugs (shaped), saddle cloths, stable clothes, chains (chawl, hame, pole, breeching, and trace), knee caps, swingle, and neck bars (unfinished), and fetlock rings:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	
Under the General Tariff - - - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
[Customs decisions.]	
All other saddlery and harness:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	
Under the General Tariff - - - - - -	25 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -	9 % *ad valorem.*
NYASALAND PROTECTORATE.	
Apparatus usually and principally employed in grooming operations -	Free.
All other harness and saddlery - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
Apparatus usually and principally employed in farming operations	Free.
All other harness and saddlery - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
Apparatus usually and principally employed in farming operations -	Free.
All other harness and saddlery - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - - - -	Free.
NIGERIA.	
All kinds - - - - - - -	Free.
GOLD COAST.	
If imported into the West of the Volta:	
All kinds - - - - - - - -	Free.
If imported into the East of the Volta:	
Harness - - - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—SADDLERY AND HARNESS —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Harness belonging to menageries, under regulations prescribed by the Minister of Customs	Free.
Mexican saddletrees and stirrups of wood	Free.
Whips of all kinds, including thongs, and lashes:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
Horse clothing of jute, shaped or otherwise manufactured; and all other saddlery and harness (including horse boots):	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	30 % *ad valorem.*
NEWFOUNDLAND.	
Loops, winkers, eyes or blinds, metallic and wooden findings for harness making	25 % *ad val.* (*a*)
All other saddlery and harness, including whips, thongs, and lashes	40 % *ad val.* (*a*)
BAHAMAS.	
All kinds	20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % *ad valorem.*
JAMAICA.	
All kinds	10 % *ad valorem.*
CAYMAN ISLANDS.	
All kinds	5 % *ad valorem.*
St. LUCIA.	
All kinds	15 % *ad valorem.*
ST. VINCENT.	
All kinds	10 % *ad valorem.*
BARBADOS.	
All kinds	10 % *ad valorem.*
GRENADA.	
All kinds	10 % *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 % *ad valorem.*
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—SADDLERY AND HARNESS —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
ANTIGUA.	
All kinds	13½ % *ad valorem.*
MONTSERRAT.	
All kinds	13½ % *ad valorem.*
DOMINICA.	
All kinds	12½ % *ad valorem.*
TRINIDAD AND TOBAGO.	
All kinds	10 % *ad valorem.*
BERMUDA.	
Saddlery, the property of the Governor and imported by him on his first arrival in the Islands to take up the Government, and within six months after such arrival	Free.
All other saddlery and harness	10 % *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ % *ad valorem.*
BRITISH GUIANA.	
All kinds	15 % *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—STARCH.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH INDIA.		
When imported by the owner of a cotton-weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods - - (Customs Circular No. IV. of 1896.)		Free.
All other kinds - - - - - - -		5 % *ad valorem.*
ADEN.		
All kinds - - - - - - -		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds - - - - - - - -		Free.
CEYLON.		
All kinds - - - - - - - -		5½ % *ad valorem.*
MAURITIUS.		
All kinds - - - - - -	*Per cwt.*	Rupees 0 76 cts.
SEYCHELLES.		
All kinds - - - - - - -		12½ % *ad valorem.*
HONG KONG.		
All kinds - - - - - - -		Free.
COMMONWEALTH OF AUSTRALIA.		
Dextrine - - - - - - - -		Free.
Starch and starch flours:		
Under the British Preferential Tariff - - -	*Per lb.*	0 0 2
„ General Tariff - - - - -	„	0 0 2½
Acetylated starch (including "Firmphix") (Substitute Notice No. 93, dated 16th May 1912);		
Under the British Preferential Tariff - - - -		25% *ad valorem.*
„ General Tariff - - - - - -		30% *ad valorem.*
TERRITORY OF PAPUA.		
All kinds - - - - - -	*Per lb.*	0 0 1
DOMINION OF NEW ZEALAND.		
Confectioners' moulding starch; also dextrine - - -		Free.
All other starch:		
If the produce of some part of the British Dominions -	*Per lb.*	0 0 2
Otherwise - - - - - - -	„	0 0 2⅔
FIJI.		
All kinds - - - - - - -	*Per lb.*	0 0 2
FALKLAND ISLANDS.		
All kinds - - - - - - - - -		Free.
UNION OF SOUTH AFRICA.		
Confectioners' moulding starch:		
Under the British Preferential Tariff - - - -		Free.
„ General Tariff - - - - - -		3 % *ad valorem.*
All other starch:		
Under the British Preferential Tariff - - - -		12 % *ad valorem.*
„ General Tariff - - - - - -		15 % *ad valorem.*
RHODESIA.		
Confectioners' moulding starch:		
Imported in Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - -		Free.
The produce of non-reciprocating British Possessions -		3 % *ad valorem.*
Under the General Tariff - - - - -		15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—STARCH—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
RHODESIA—*cont.*		
All other starch;		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions		9 % *ad valorem.*
The produce of non-reciprocating British Possessions		9 % *ad valorem.*
Under the General Tariff		15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia		9 % *ad valorem.*
NYASALAND PROTECTORATE.		
All kinds		10 % *ad valorem.*
UGANDA PROTECTORATE.		
All kinds		10 % *ad valorem.*
EAST AFRICA PROTECTORATE.		
All kinds		10 % *ad valorem.*
SOMALILAND PROTECTORATE.		
All kinds:		
If imported into Zeyla		5 % *ad valorem.*
" " other Protectorate ports		7 % *ad valorem.*
ST. HELENA.		
All kinds		Free.
NIGERIA.		
All kinds		Free.
GOLD COAST.		
All kinds:		
If imported into the West of the Volta		10 % *ad valorem.*
" " East of the Volta		4 % *ad valorem.*
SIERRA LEONE.		
All kinds		10 % *ad valorem.*
GAMBIA.		
All kinds		5 % *ad valorem.*
DOMINION OF CANADA.		
Starch, including corn starch, potato starch, potato flour, and all preparations having the qualities of starch (including the weight of the package):		
Under the British Preferential Tariff	*Per lb.*	0 0 0·49
" General Tariff	"	0 0 0·74
NEWFOUNDLAND.		
All kinds		35 % *ad val.* (*a*)
BAHAMAS.		
All kinds		20 % *ad valorem.*
TURK'S AND CAICOS ISLANDS.		
All kinds		Free.
JAMAICA.		
Corn starch	*Per lb.*	0 0 0½
CAYMAN ISLANDS.		
All kinds		5 % *ad valorem.*
ST. LUCIA.		
All kinds:		
Under the British Preferential Tariff	*Per lb.*	0 0 0¾
" General Tariff	"	0 0 0½
ST. VINCENT.		
All kinds:		
Under the British Preferential Tariff		10 % *ad valorem.*
" General Tariff		12½ % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—STARCH—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
BARBADOS.				
All kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	2	6
„ General Tariff	„	0	3	1½
GRENADA.				
All kinds:				
Under the British Preferential Tariff	8 % *ad valorem.*			
„ General Tariff	10 % *ad valorem.*			
VIRGIN ISLANDS.				
All kinds	*Per* 100 *lbs.*	0	2	1
ST. CHRISTOPHER—NEVIS.				
All kinds:				
Under the British Preferential Tariff	*Per lb.*	0	0	0⅔
„ General Tariff	„	0	0	0½
ANTIGUA.				
All kinds:				
Under the British Preferential Tariff	*Per lb.*	0	0	0⅔
„ General Tariff	„	0	0	0½
MONTSERRAT.				
All kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	2	6
„ General Tariff	„	0	3	1½
DOMINICA.				
All kinds:				
Under the British Preferential Tariff	10 % *ad valorem.*			
„ General Tariff	12½ % *ad valorem.*			
TRINIDAD AND TOBAGO.				
Cassava and farine	Free.			
Starch:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	0	9½
„ General Tariff	„	0	1	0
BERMUDA.				
All kinds	10 % *ad valorem.*			
BRITISH HONDURAS.				
All kinds	12½ % *ad valorem.*			
BRITISH GUIANA.				
All kinds:				
Under the British Preferential Tariff	*Per* 100 *lbs.*	0	3	4 (*a*)
„ General Tariff	„	0	4	2 (*a*)
GIBRALTAR.				
All kinds	Free.			
MALTA.				
All kinds	Free.			
CYPRUS.				
All kinds	*Per* 100 *okes* [*An oke* = 2·8 *lbs.*]	0	4	5⅛

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES, AND SNUFF.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		Rupees.	annas.
BRITISH INDIA.			
Unmanufactured	*Per lb.*	1	0
Manufactured:			
Cigars	„	1	10
Cigarettes:			
Weighing less than 3 lbs. per 1,000	*Per* 1,000	3	2
„ 3 lbs. or more per 1,000	*Per lb.*	1	4
Other kinds	„	1	2
ADEN.			
All kinds		Free.	
STRAITS SETTLEMENTS (including LABUAN).			
If imported into Labuan:			
Chinese:		Dollars.	cents.
Per case of 140 packages, the packages weighing 10⅜ ozs. each	*Per case*	9	00
Per case of 200 packages, the packages weighing 8 ozs. each	*Per case*	10	00
[If less than a case, 15 cts. per kati of 1⅓lbs.]			
Java tobacco	*Per basket of* 1 *pikul* (133⅓ *lbs.*)	4	00
Sumatra, Palembang, Borneo and other native tobacco	*Per pikul* (133⅓ *lbs.*)	20	00
Waste tobacco for agricultural purposes	*Per pikul* (133⅓ *lbs.*)	10	00
Tobacco, imported in tins	*Per lb.*	0	16
Cigars	„	0	16
Cigarettes	„	0	16
[Provided that tobacco brought into the waters of the Settlement of Labuan as through cargo or carried as ship's stores, shall be exempt from duty.]			
If imported in the Straits Settlements (other than Labuan):			
All kinds		Free.	
CEYLON.		Rupees.	cents.
Unmanufactured and hooka	*Per lb.*	0	75
Manufactured—cigars and snuff	„	1	50
„ all other	„	1	40
MAURITIUS.			
Unmanufactured:			
Grown or produced in any of the Dependencies of Mauritius	*Per lb.*	0	20
All other unmanufactured:			
Butted or stemmed	„	1	36
Not butted or stemmed	„	1	09
Manufactured:			
Cigars, cigarettes, and snuff	„	2	27
Grown or produced in any of the Dependencies of Mauritius	„	0	23
Other kinds	„	1	81
SEYCHELLES.			
Unmanufactured	*Per lb.*	1	13
Manufactured, including cigars and snuff	„	1	36
HONG KONG.			
All kinds		Free.	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—TOBACCO, CIGARS, CIGARETTES, AND SNUFF—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA.	£	s.	d.
Tobacco, destroyed for the manufacture of sheepwash or other purposes under Departmental By-Laws - - - -	Free.		
Unmanufactured, but entered to be locally manufactured into tobacco or cigarettes—to be paid at the time of removal to the factory :			
Unstemmed - - - - - - *Per lb.*	0	1	6
Stemmed or partly stemmed, or in strips - - "	0	2	0
Unmanufactured, but entered to be locally manufactured into cigars—to be paid at the time of removal to the factory :			
Unstemmed - - - - - - *Per lb.*	0	2	6
Stemmed or partly stemmed, or in strips - - "	0	3	0
Other unmanufactured tobacco - - - - "	0	3	6
[All leaf tobacco, including stemmed leaf (which is called "strip"), is unmanufactured tobacco.]			
Manufactured :			
Cut (*a*) - - - - - - *Per lb.*	0	3	9
Other manufactured tobacco, including the weight of tags, labels, and other attachments - - - - *Per lb.*	0	3	6
Cigars, including the weight of bands and ribbons - - "	0	7	6
Cigarettes, including the weight of cards and mouth-pieces contained in inside packages - - - - - - *Per lb.*	0	6	6
Snuff - - - - - - - - "	0	6	6

[*Note.*—Under Customs Order No. 1057 of 1908, as amended by Orders No. 1513 and 1540 of 1912, the following regulations have been issued by the Commonwealth Government respecting the method of weighing tobacco, cigars, and cigarettes:

Tobacco :

Shipments of 5 cases and over - 10 % to be weighed to the ¼ lb.
Shipments under 5 cases - - Not less than ½ case.

Cigars :

(A) Cases of 10,000 cigars packed in 20 boxes - Each 500
3 boxes to be weighed to ¼ oz. per box = 15 %
(B) Cases of 10,000 cigars packed in 100 boxes - Each 100
4 boxes to be weighed to ¼ oz. per box = 4 %
(C) Cases of 10,000 cigars packed in 200 boxes - Each 50
5 boxes to be weighed to ¼ oz. per box = 2½ %
(D) Cases of 10,000 cigars packed in 400 boxes - Each 25
8 boxes to be weighed to ¼ oz. per box = 2 %
(E) Small cigars packed in boxes and packets of 10 and 20—Cigars to be placed on scale until 8 oz. is obtained, and average number per ½ lb. thus ascertained accepted.

Cigarettes :

In large shipments, numbers of cigarettes to 4 ozs. to be ascertained. Separate weighing for each 10 cases, and the average arrived at to be accepted for the whole shipment.

For small shipments and mixed cases the number of cigarettes of each line contained therein to be weighed to 4 ozs., and the weight determined accordingly for shipment.

Duty is to be charged as under on the total quantity of tobacco, cigars, and cigarettes ascertained by the respective methods of weighing:

Tobacco - - To the ¼ lb.—fractions of over ¼ lb. in total weight for duty to be discarded.

Cigars and cigarettes To the oz.—disregarding fractions of an ounce on the total weight for duty.]

(*a*) It is stated in the Customs Tariff Guide that "cut" tobacco imported in tins for retail sale is to be charged duty at reputed weights, under section 136 of the Customs Act, unless each tin is marked with the actual *net* weight.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES—TOBACCO, CIGARS, CIGARETTES, AND SNUFF—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
TERRITORY OF PAPUA.				
"Trade" tobacco, of which 29 sticks or figs weigh in the aggregate not less than 1 lb. avoirdupois in weight	*Per lb.*	0	1	9
Cigars and cigarettes (including wrappers)	,,	0	5	0
All other kinds of tobacco	,,	0	3	6
DOMINION OF NEW ZEALAND.				
Tobacco (and tobacco dust—Minister's Order No. 969, dated 7th September 1911) for sheepwash or insecticide, rendered unfit for human use		Free.		
Unmanufactured, to be manufactured in the Dominion into tobacco, cigars, cigarettes, or snuff	*Per lb.*	0	2	0
Manufactured:				
Cigars (including the weight of every band, wrapper, or attachment to any cigar) and snuff	*Per lb.*	0	7	0
Cigarettes:				
Not exceeding in weight 2½ lbs. the 1,000	*Per* 1,000	0	17	6
All other cigarettes	*Per lb.*	0	7	0
All other kinds of tobacco (including the weight of every label, tag, or other attachment)	*Per lb.*	0	3	6

[*Note.*—Under an Order in Council, dated 24th June 1912, issued under the "Cook Islands Government Act," 1908, all "black twist tobacco" imported into the Cook Islands is subject to a duty of 1*s. per lb.* in lieu of 3*s.* 6*d. per lb.* (as fixed by the New Zealand "Customs Duties Act, 1908"), in cases where the Collector of Customs is satisfied that the genuine invoice value at the time of importation does not exceed 1*s.* 3*d.* per lb. An *additional* duty of 2*s.* 6*d.* per lb. is levied on all such tobacco on which duty has been paid in the Cook Islands on importation into New Zealand.]

FIJI.				
Unmanufactured	*Per lb.*	0	1	6
Manufactured:				
Cigars, including wrappers	*Per lb.*	0	6	0
Cigarettes (including wrappers)	,,	0	5	0
Snuff	,,	0	3	0
All other manufactured tobacco	,,	0	5	0

[Under a Regulation of 1913 it is provided that tobacco (including cigars and cigarettes) and snuff may be imported *by post* in parcels not weighing more than 11 lbs., and not packed with other goods.]

FALKLAND ISLANDS.				
Tobacco forming an ingredient in sheep wash, or hop powder manufactured in bond in the United Kingdom		Free.		
Manufactured:				
Cigars	*Per lb.*	0	5	0
Cigarettes, snuff, cut and other manufactured tobacco	,,	0	3	0
All other kinds of tobacco	,,	0	2	0

UNION OF SOUTH AFRICA.

Sheep dip, sheep dipping powders, materials suitable only for dip; also substances for the prevention or the destruction of pests or diseases in stock, plants, or trees:

Under the British Preferential Tariff	Free.
,, General Tariff	3 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES, AND SNUFF—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

		£ s. d.
Tobacco:		
Unmanufactured	*Per lb.*	0 3 6
Manufactured:		
Cigars and cigarillos	„	0 6 0 and, in addition, 15% *ad valorem.*
Goorak (gooracco) and hookah mixture, and all imitations or substitutes therefor or for tobacco	*Per lb.*	0 6 0
Cigarettes	„	0 5 0 and, in addition 15% *ad valorem.*
Other, including snuff	„	0 4 0

[*Note.*—An Act (No. 16 of 1911) has been passed by the Union Parliament, with effect from 1st July 1911, to provide for the imposition of an excise duty on *cigarettes* manufactured in the Union, as well as of a corresponding additional Customs duty on cigarettes imported for consumption within the Union of South Africa at the rate of ½*d.* for every ½ oz. nett weight or fraction thereof.]

RHODESIA.

Tobacco, the produce of South Africa imported overland into *Southern Rhodesia* and also tobacco, the produce of the Union of South Africa, or of any Territory which is a party to a Customs Agreement entered into with the Union imported overland into *Northern Rhodesia*	Free.
Sheep dip, sheep dipping powders, materials suitable only for dip; also apparatus for destroying pests or diseases in stock, plants, or trees:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia;	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	Free.
Under the General Tariff	3 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	Free.

Tobacco;		
Unmanufactured, but stemmed:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	*Per lb.*	0 2 6
The produce of non-reciprocating British Possessions	*Per lb.*	0 2 6
Under the General Tariff	„	0 3 0
Imported into the Congo Basin of Northern Rhodesia	„	0 2 6 or if less 10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES, AND SNUFF—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

		£ s. d.
Tobacco—*cont.*		
Unmanufactured and unstemmed:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - -	*Per lb.*	0 2 0
The produce of non-reciprocating British Possessions - - - - -	*Per lb.*	0 2 0
Under the General Tariff - - - -	„	0 3 0
Imported into the Congo Basin of Northern Rhodesia -	„	0 2 0 or if less 10 % *ad valorem.*
Manufactured:		
Cigars and cigarillos:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - -	*Per lb.*	0 6 0 and in addition 10 % *ad valorem.*
The produce of non-reciprocating British Possessions - - - - -	*Per lb.*	0 6 0 and in addition 10 % *ad valorem.*
Under the General Tariff: - - - -	„	0 6 0 and in addition 15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia - -		10 % *ad valorem.*
Goorak or gooracco and hookah mixture, and all imitations or substitutes therefor or for tobacco:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - -	*Per lb.*	0 6 0
Imported into the Congo Basin of Northern Rhodesia		10 % *ad valorem.*
Cigarettes;		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia;		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - -	*Per lb.*	0 4 0
The produce of non-reciprocating British Possessions - - - -	*Per lb.*	0 4 0
Under the General Tariff - - - - -	„	0 4 6 and in addition 15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	„	0 4 0 or if less 10 % *ad valorem.*
Snuff:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - - -	*Per lb.*	0 4 0
Imported into the Congo Basin of Northern Rhodesia - -		10 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES, AND SNUFF—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

		£ s. d.
Other manufactured tobacco:		
Cut:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions -	*Per lb.*	0 3 6
The produce of non-reciprocating British Possessions - - - -	*Per lb.*	0 3 6
Under the General Tariff - - -	„	0 4 0
Imported into the Congo Basin of Northern Rhodesia -	„	0 3 6 or if less 10 °/₀ *ad valorem.*
Uncut:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - -	*Per lb.*	0 3 0
The produce of non-reciprocating British Possessions - - - - - -	*Per lb.*	0 3 0
Under the General Tariff - - - -	„	0 4 0
Imported into the Congo Basin of Northern Rhodesia -	„	0 3 0 or if less 10 °/₀ *ad valorem.*

[*Note.*—Under the Southern Rhodesia "Cigarette Excise and Surtax Ordinance, 1914" (No. 9 of 1914), provision is made for the imposition of an excise duty on *cigarettes* manufactured in Southern Rhodesia as well as of a corresponding additional Customs duty on cigarettes imported for consumption therein at the rate of ½*d.* per ½ oz. net weight or fraction thereof.]

NYASALAND PROTECTORATE.

Unmanufactured tobacco leaf imported solely for the purposes of re-handling, and for packing for export from the Protectorate -	Free.
All other kinds - - - - - -	10 °/₀ *ad valorem.*

UGANDA PROTECTORATE.

All kinds - - - - - - -	10 °/₀ *ad valorem.*

EAST AFRICA PROTECTORATE.

All kinds - - - - - - -	10 °/₀ *ad valorem.*

SOMALILAND PROTECTORATE.

All kinds:	
If imported into Zeyla - - - - -	5 °/₀ *ad valorem.*
„ „ other Protectorate ports - - -	7 °/₀ *ad valorem.*

ST. HELENA.

Unmanufactured - - - - -	*Per lb.*	0 0 6
Manufactured, including cigars and snuff - -	„	0 1 0

NIGERIA.

Unmanufactured - - - - -	*Per lb.*	0 0 8
Manufactured:		
Cigars - - - - - -	*Per* 50	0 1 0
Cigarettes - - - - - -	*Per* 100	0 0 9
All other manufactured tobacco, including snuff -	*Per lb.*	0 1 0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES, AND SNUFF—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
GOLD COAST.				
If imported into the West of the Volta:				
Tobacco, the *bonâ fide* produce of West Africa		Free.		
Other:				
Unmanufactured	*Per lb.*	0	0	6
Manufactured, including cigars and snuff	„	0	1	6
If imported into the East of the Volta:				
Tobacco of all sorts	„	0	0	2¼
SIERRA LEONE.				
Cigars, cigarettes and tobacco by letter post		Prohibited.		
Unmanufactured	*Per lb.*	0	0	5
Manufactured, including cigars and cigarettes	„	0	2	0
[Tobacco (not exceeding 1 lb.) and cigars or cigarettes (not exceeding 100 of each) included in a passenger's baggage, free.]				
GAMBIA.				
Unmanufactured	*Per lb.*	0	0	4
Manufactured:				
Cigars and cigarettes	„	0	2	0
All other manufactured tobacco	„	0	1	6
[Tobacco, cigars, and cigarettes (not exceeding in the aggregate 1 lb.) included in a passenger's baggage, free.]				
DOMINION OF CANADA.				
Tobacco, unmanufactured, for excise purposes, under conditions of the Inland Revenue Act		Free.		
[The Inland Revenue Act, No. 51 of 1906 (sec. 330) (Revised Statutes), provides that all raw leaf tobacco imported shall be bonded in a Customs warehouse.				
By Inland Revenue Act, No. 51 of 1906 (Revised Statutes), as amended by Act of 1914, the following *excise* duties are imposed:				
On all foreign raw leaf tobacco taken out of warehouse for manufacture in any *cigar or tobacco* manufactory:	*s. d.*			
Unstemmed	*Per lb.* 1 1·8			
Stemmed	„ 1 8·7			
The above *excise* duties are in all cases on the raw leaf; there are other and additional excise duties on tobacco, when manufactured.]				
Cut tobacco:				
Under the British Preferential Tariff	*Per lb.*	0	2	8·06
„ General Tariff	„			
Manufactured:				
Cigarettes (including the paper covering) and cigars (including bands and ribbons):				
Under the British Preferential Tariff	*Per lb.*	0	14	4·66 (*a*)
„ General Tariff	„			
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that in the case of *cigars* wrapped individually, first with tissue paper, then with tin foil, and on this the cigar band placed, the weight of the bands only will be included with the weight of the cigars.				
As regards *cigarettes* fitted with paper mouthpieces, the weight of the paper mouthpieces will be included in the weight of the cigarettes for duty purposes.]				

(*a*) With 25 % *ad valorem* in addition.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES, AND SNUFF—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
DOMINION OF CANADA—*cont.*				
All other manufactured tobacco, including snuff:				
Under the British Preferential Tariff	*Per lb.*	0	2	5·60
„ General Tariff	„			
[*Note.*—All manufactured tobacco, cigars, and cigarettes *imported* are required to have revenue stamps affixed on the packages when entered for consumption. The owner or importer is responsible for affixing and cancelling the stamps, and the work must be done while the goods are in the custody of the Customs. (Customs Memo. 1339 B. dated 1st September 1905.)].				
NEWFOUNDLAND (*a*).				
Unmanufactured:				
Stems for the manufacture of snuff	*Per 100 lbs.*	0	2	0·67 (*b*)
Leaf, stripped or partly manufactured	*Per lb.*	0	1	7·73 (*b*)
Leaf and stems, other	„	0	1	7·73 (*b*)
Manufactured:				
Cigars	„	0	4	1·33 (*b*) and 15 °/₀ *ad valorem* in addition. (*b*)
Cigarettes	„	0	12	6·47 (*b*)
Snuff	„	0	2	0·67 (*b*)
Other manufactured tobacco	„	0	1	6·75 (*b*)
[A *tare allowance* of 1 lb. is allowed on a box of tobacco containing 120 lbs., in addition to the tare of the box.]				
BAHAMAS.				
Unmanufactured	*Per lb.*	0	0	3
Manufactured:				
Cigarettes		50 °/₀ *ad valorem.*		
Fine cut		50 °/₀ *ad valorem.*		
All other manufactured tobacco	*Per lb*	0	0	6
[*Note.*—A *drawback* of duty is allowed to the extent of 4½*d.* for every 100 cigars manufactured in the Colony from imported duty-paid tobacco upon their exportation—provided that no drawback will be allowed unless satisfactory security by bond is given for the due exportation of such cigars, and that they shall not be unshipped or relanded at any port within the Colony.]				
TURK'S AND CAICOS ISLANDS				
Unmanufactured (including "plug" or "cake" leaf)	*Per lb.*	0	0	2 (*c*)
Manufactured:				
Cigars	*Per 100*	0	2	0 (*d*)
Cigarettes	*Per 1,000*	0	2	6 (*e*)
All other manufactured tobacco	*Per lb.*	0	0	6

(*a*) Upon tobacco imported from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and its Dependencies, an additional duty of 1*l.* 0*s.* 6·67*d.* *per* 100 *lbs.* is levied (with a further charge of 10 °/₀ on the amount of duty leviable at the rate given); provided that such countries levy duties on fish or fish products exported from the Colony.

Packages containing tobacco must be stamped or marked by a Customs Officer before being entered for consumption.

(*b*) With an additional charge of 10 °/₀ on the amount of duty leviable at the rate given.

(*c*) With an additional duty of 2*d.* *per lb.* up to 31st December 1920.

(*d*) With 20 °/₀ *ad valorem* in addition.

(*e*) With an additional duty of 2*s.* 6*d.* *per 1,000* to 31st December 1920.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES, AND SNUFF—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
JAMAICA.				
Unmanufactured:				
Leaf	*Per lb.*	0	1	0
Manufactured:				
Cigarettes (including the paper covering); also snuff	„	0	1	6
Cigars	„	0	5	0
All other manufactured tobacco, including Cavendish	„	0	2	0
[Subject to the following *tare allowances:*				
Manufactured:				
In boxes	Invoice tare.			
In paper packets	„			
Leaf:				
In American half bales, weighing about 50 lbs. each	1 lb. each.			
In American bales	2 lbs. „			
In cases	Invoice tare.			
In seroons or bales from Spanish Main	10 % to 12½ % off the gross weight.			
In hogsheads, half or quarter hogsheads from United States	12½ % off the gross weight.]			
CAYMAN ISLANDS.				
All kinds	5 % *ad valorem.*			
ST. LUCIA.				
Unmanufactured tobacco	*Per lb.*	0	1	2
Manufactured:				
Cigarettes	„	0	4	0
Cigars and snuff	„	0	5	0
Other manufactured tobacco	„	0	2	0
ST. VINCENT.				
Unmanufactured	*Per lb.*	0	0	9
Manufactured:				
Cigars—"Long Toms"	„	0	1	0
„ other, and cigarettes	„	0	3	0
All other manufactured tobacco	„	0	2	0
BARBADOS.				
Unmanufactured:				
Leaf (if in outer packages weighing less than 50 lbs. each)	*Per lb.*	0	1	6
„ all other	„	0	1	0
Manufactured:				
Cigars, cheroots, and cigarettes	„	0	5	0
Snuff	„	0	1	0
All other manufactured tobacco:				
If in outer packages weighing less than 80 lbs. net	„	0	2	0
Otherwise	„	0	1	6
GRENADA.				
Unmanufactured	*Per lb.*	0	0	9
Manufactured:				
Cigars, long	„	0	1	0
„ other	„	0	9	0
Cigarettes	„	0	7	0
Snuff	„	0	3	0
Other manufactured tobacco, cut and prepared for smoking	„	0	3	0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES, AND SNUFF—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
VIRGIN ISLANDS.				
Unmanufactured:				
Leaf	*Per lb.*	0	0	6
Manufactured:				
Cigars—"Long Toms"	"	0	1	0
" other	"	0	1	6
Cigarettes	"	0	1	3
Other manufactured tobacco, including snuff	"	0	1	6
ST. CHRISTOPHER—NEVIS.				
Unmanufactured:				
Leaf, imported in packages containing—				
Not less than 500 lbs.	*Per lb.*	0	0	11
Less than 500 lbs.	"	0	2	2
Manufactured:				
Cigars—if over 6*s.* per 100	"	0	5	0
" If of or under 6*s.* per 100	"	0	2	9
Cigarettes	"	0	2	9
Other manufactured tobacco, including snuff	"	0	2	11
ANTIGUA.				
Unmanufactured:				
Leaf imported in packages containing—				
Not less than 500 lbs.	*Per lb.*	0	1	0
Less than 500 lbs.	"	0	2	8
Manufactured:				
Cigars—If of 6*s.* or more per 100	"	0	5	0
" If less than 6*s.* per 100	"	0	3	0
Cigarettes	"	0	3	4
Other manufactured tobacco, including snuff	"	0	3	4
MONTSERRAT.				
Unmanufactured:				
Leaf, imported in packages containing:				
Not less than 500 lbs.	*Per lb.*	0	1	0
Less than 500 lbs.	"	0	3	0
Manufactured:				
Cigars—If over 6*s.* per 100	"	0	5	0
" If of or under 6*s.* per 100	"	0	3	0
Cigarettes	"	0	3	9
Other manufactured tobacco, including snuff	"	0	3	4
DOMINICA.				
Unmanufactured:				
Leaf, the outer packages containing less than 500 lbs.	*Per lb.*	0	2	0
" in other packages	"	0	0	9
Manufactured:				
Cigars—"Long Toms"	"	0	1	6
" other	"	0	5	0
Other manufactured tobacco, including snuff and cigarettes	*Per lb.*	0	2	6

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES, AND SNUFF—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.	
TRINIDAD AND TOBAGO (*a*).					
Unmanufactured:					
Leaf:					
Containing 25 °/₀ or more of moisture when dried at a temperature of 212° F.	*Per lb.*	0	1	3	
Containing less than 25 °/₀ of moisture	„	0	1	5½	
Manufactured:					
Cigars and cigarettes	„	0	5	0	
All other manufactured tobacco, including snuff	„	0	3	0	
BERMUDA.					
Tobacco dust, stems, or other tobacco refuse imported solely for use for agricultural or horticultural purposes		Free.			
Unmanufactured:					
Unstemmed	*Per lb.*	0	0	6	
Stemmed	„	0	1	0	(*b*)
[*Note.*—A *drawback* of duty is not allowed on unmanufactured tobacco, unless exported in its original condition.]					
Manufactured:					
Cigars	*Per lb.*	0	1	6	(*b*)(*c*)
Cigarettes	„	0	2	6	(*b*)
Snuff	„	0	0	9	
All other manufactured tobacco	„	0	1	0	(*b*)
[*Note.*—A *refund* of the duty paid is allowed on unmanufactured tobacco used in the manufacture of cigars upon their exportation from the Bermuda Islands.]					
BRITISH HONDURAS.					
Unmanufactured:					
Tobacco in small quantities, not exceeding 1 lb., or 50 cigars or 100 cigarettes brought by passengers for their personal use		Free.			
Leaf	*Per lb.*	0	0	3·95	
Manufactured:					
Cigars	*Per* 1,000	1	4	8	(*d*)
Cigarettes	„	0	8	2·67	(*d*)
All other manufactured tobacco	*Per lb.*	0	2	0·67	
BRITISH GUIANA.					
Unmanufactured:					
Leaf:					
Containing more than 38 lbs. of moisture in every 100 lbs. weight thereof		Prohibited.			
If in packages containing not less than 400 lbs.:					
Containing not less than 25 lbs. nor more than 38 lbs. of moisture in every 100 lbs. weight thereof	*Per lb.*	0	2	1	(*e*)
Containing less than 25 lbs. of moisture in every 100 lbs. weight thereof	*Per lb.*	0	2	6	(*e*)
If in packages containing less than 400 lbs.:					
Containing not less than 25 lbs. and not more than 38 lbs. of moisture in every 100 lbs. weight thereof	*Per lb.*	0	2	6	(*e*)

(*a*) The importation is prohibited of extracts, essences, or other concentrations of tobacco, or any admixture of the same, tobacco stalk stripped from the leaf, whether manufactured or not, and tobacco stalks flour, unless such articles are mixed with ingredients which render them, in the opinion of the Collector of Customs, unfit for use except for industrial or horticultural purposes.

(*b*) With 10 °/₀ *ad valorem* in addition.

(*c*) The importer has the option of paying duty at the rate of 15*s.* per 1,000, with 10 °/₀ *ad valorem* in addition.

(*d*) With 25 °/₀ *ad valorem* in addition.

(*e*) With an additional charge of 5 °/₀ on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES, AND SNUFF—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.	
BRITISH GUIANA—*cont.*					
Unmanufactured—*cont.*					
Leaf—*cont.*					
If in packages containing less than 400 lbs.—*cont.*					
Containing less than 25 lbs. of moisture in every 100 lbs. weight thereof - - - -	*Per lb.*	0	2	11	(*a*)
Manufactured:					
Cigars, cigarettes, and snuff - - - -	*Per lb.*	0	6	3	(*a*)
All other manufactured tobacco - - - -	"	0	4	2	(*a*)
GIBRALTAR.					
All kinds - - - - - -	*Per lb.*	0	0	2	
MALTA.					
Unmanufactured - - - - - -	*Per lb.*	0	0	2	
Manufactured:					
Cigars or cigarettes - - - - -	"	0	1	0	
Cavendish or Negro head and other similar tobacco -	"	0	0	9	
Other manufactured - - - - -	"	0	0	8	
Snuff:					
Containing above 13 lbs. of moisture per 100 lbs. weight	"	0	0	7	
Other snuff - - - - - -	"	0	0	9	
[*Note.*—In the case of any tobacco which has been removed to bonded stores under permit, and which has been converted into cigars or cigarettes, on proof being given to the satisfaction of the Collector of Customs that the cigars or cigarettes have been exported from the Maltese Islands, the amount deposited in respect of such tobacco shall be refunded to the importer, who will be allowed to remove from the bonded stores any remnants of tobacco which may have been left after the manufacture of the cigars or cigarettes on payment of the corresponding duty. No person will be allowed to take from a bonded store any cigars, cigarettes, or unmanufactured tobacco without permission, in writing, of the Collector of Customs.]					
CYPRUS.					
Unmanufactured (except "Tumbeki") - -	*Per oke* (2·8 *lbs.*)	0	0	6	(*b*)
" Tumbeki or Persian - -	" "	0	2	0	(*b*)
Manufactured:					
Cigars - - - - - -	*Per* 100	0	2	6	(*b*)
Cigarettes - - -	*Per oke* (2·8 *lbs.*)	0	5	0	(*b*)
Snuff - - - - -	" "	0	5	0	(*b*)
All other kinds - - - -	" "	0	4	4	(*b*)
[*Note.*—In addition to the import duty levied on tobacco an *excise* duty of 3*s.* 8⅔*d.* per oke is levied on all tobacco manufactured in the Island, whether into cigarettes or otherwise.]					

(*a*) With an additional charge of 5 % on the amount of duty leviable at the rate given.

(*b*) An additional duty of 1*s.* per oke (2·8 *lbs.*) is imposed on tobacco, cigars cigarettes, and snuff when imported otherwise than through the parcel post, under special permission of the High Commissioner, in packages weighing less than 20 okes net each. If imported through the parcel post, an additional duty of 6*d.* per oke is charged.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—TOYS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
All kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % *ad valorem.*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Kindergarten materials prescribed by Departmental Bylaws [For prescribed articles, *see* under "Paper."]	Free.
Teddy bears and elephants, dogs, &c., made in the style of teddy bears, dressed or undressed:	
Under the British Preferential Tariff	20 % *ad valorem.*
" General Tariff	25 % *ad valorem.*
(Customs Tariff Guide.)	
Toy perambulators and go-carts:	
If capable of carrying a baby:	
Under the British Preferenial Tariff	25 % *ad valorem.*
" General Tariff	30 % *ad valorem.*
Otherwise:	
Under the British Preferential Tariff	20 % *ad valorem.*
" General Tariff	25 % *ad valorem.*
(Customs Tariff Guide.)	
Shoes and stockings for dolls:	
Under the British Preferential Tariff	20 % *ad valorem.*
" General Tariff	25 % *ad valorem.*
(Supplement No. 5 to the Customs Tariff Guide.)	
All other toys, including all articles used for indoor and outdoor games:	
Under the British Preferential Tariff	20 % *ad valorem.*
" General Tariff	25 % *ad valorem.*
TERRITORY OF PAPUA.	
All kinds	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Apparatus, appliances, and articles for educational purposes	Free.
All other toys:	
If the produce of some part of the British Dominions	20 % *ad valorem.*
Otherwise	30 % *ad valorem.*
FIJI.	
All kinds	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES :—Toys—*continued.*

Tariff Classification and Tariff Rates of Duty.	
Union of South Africa.	
All kinds :	
Under the British Preferential Tariff	12 % *ad valorem.*
" General Tariff	15 % *ad valorem.*
Rhodesia.	
All kinds :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	9 % *ad valorem.*
The produce of non-reciprocating British Possessions	9 % *ad valorem.*
Under the General Tariff	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia	9 % *ad valorem.*
Nyasaland Protectorate.	
All kinds	10 % *ad valorem.*
Uganda Protectorate.	
All kinds	10 % *ad valorem.*
East Africa Protectorate.	
All kinds	10 % *ad valorem.*
Somaliland Protectorate.	
All kinds :	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
St. Helena.	
All kinds	Free.
Nigeria.	
All kinds	Free.
Gold Coast.	
All kinds :	
If imported into the West of the Volta	10 % *ad valorem.*
" " East of the Volta	Free.
Sierra Leone.	
All kinds	10 % *ad valorem.*
Gambia.	
All kinds	5 % *ad valorem.*
Dominion of Canada.	
All kinds (including fans and dolls) :	
Under the British Preferential Tariff	20 % *ad valorem.*
" Intermediate Tariff	27½ % *ad valorem.*
" General Tariff	30 % *ad valorem.*
Newfoundland.	
All kinds	40 % *ad val.* (*a*).
Bahamas.	
All kinds	20 % *ad valorem.*
Turk's and Caicos Islands.	
All kinds	10 % *ad valorem.*
Jamaica.	
All kinds	10 % *ad valorem.*
Cayman Islands.	
All kinds	5 % *ad valorem*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—Toys—*continued.*

Tariff Classification and Tariff Rates of Duty.	
St. Lucia.	
All kinds	15 % *ad valorem.*
St. Vincent.	
All kinds	10 % *ad valorem.*
Barbados.	
All kinds	10 % *ad valorem.*
Grenada.	
All kinds	10 % *ad valorem.*
Virgin Islands.	
All kinds	10 % *ad valorem.*
St. Christopher—Nevis.	
All kinds	11 % *ad valorem.*
Antigua.	
All kinds	13⅓ % *ad valorem.*
Montserrat.	
All kinds	13⅓ % *ad valorem.*
Dominica.	
All kinds	12½ % *ad valorem.*
Trinidad and Tobago.	
All kinds	10 % *ad valorem.*
Bermuda.	
All kinds	10 % *ad valorem.*
British Honduras.	
All kinds	12½ % *ad valorem.*
British Guiana.	
All kinds	15 % *ad val.* (*a*)
Gibraltar.	
All kinds	Free.
Malta.	
All kinds	Free.
Cyprus.	
All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—UMBRELLAS AND PARASOLS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BRITISH INDIA.	
All kinds	5 % *ad valorem.*
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % *ad valorem*
MAURITIUS.	
All kinds	12 % *ad valorem.*
SEYCHELLES.	
All kinds	12½ % *ad valorem.*
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of parasols, sunshades, and umbrellas within the Commonwealth, viz.:	
Cups, ferrules, notches, ribs, rings, runners, caps (metal), mounts, swedges, tips, umbrella pins, handles and sticks (including those mounted with gold or silver) invoiced at 7*s.* 6*d.* each or less (over that price dutiable according to material), knobs (tassel), being plain acorn and pear; metal tubes, slotted and fitted with springs; and gold or silver mounts	Free.
Paper parasols:	
Under the British Preferential Tariff	20 % *ad valorem.*
„ General Tariff	25 % *ad valorem.*
Other parasols, also sunshades and umbrellas	25 % *ad valorem.*
TERRITORY OF PAPUA.	
All kinds	10 % *ad valorem.*
DOMINION OF NEW ZEALAND.	
Umbrella makers' materials, viz., reversible and levantine silk mixtures, gloria, and satin-de-chene, of not less than 44 ins. in width; alpaca cloth, with border; zanella cloth, with border; other piece-goods on such conditions as the Minister of Customs may approve; sticks, runners, notches, caps, ferrules, cups, ribs, stretchers, tips, and rings; and also silks cut to shapes for sunshades (Minister's Order No. 892, dated 2nd November 1908)	Free.
Minor articles required in the manufacture of umbrellas, parasols, and sunshades enumerated in any order of the Minister of Customs, and published in the "Gazette," viz.:—Tassels, rubber rings, and solid nickel collars for making up umbrellas, &c., splicing tubes, also unplated metal mounts	Free.
All kinds of umbrellas, parasols, and sunshades	20 % *ad valorem.*
FIJI.	
Umbrellas, parasols, and sunshades	12½ % *ad valorem.*
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff	12 % *ad valorem.*
„ General Tariff	15 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—UMBRELLAS AND PARASOLS —*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
RHODESIA.	
All kinds .	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 % *ad valorem.*
The produce of non-reciprocating British Possessions -	9 % *ad valorem.*
Under the General Tariff - - - -	15 % *ad valorem.*
Imported into the Congo Basin of Northern Rhodesia -	9 % *ad valorem.*
NYASALAND PROTECTORATE	
All kinds - - - - - - -	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds - - - - - - - -	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds - - - - - - -	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % *ad valorem.*
" " other Protectorate ports - - - -	7 % *ad valorem.*
ST. HELENA.	
All kinds - - - - - -	Free.
NIGERIA.	
Umbrellas - - - - - *Each*	0 0 3
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - -	10 % *ad valorem.*
If imported into the East of the Volta - - -	Free.
SIERRA LEONE	
All kinds - - - -	10 % *ad valorem.*
GAMBIA.	
All kinds - - - - - -	5 % *ad valorem.*
DOMINION OF CANADA.	
Umbrella makers' materials :	
Unmanufactured bamboos, and bamboo reeds, not further manufactured than cut into suitable lengths for sticks for umbrellas, parasols, or sunshades - - -	Free.
Ribs of brass, iron, or steel ; runners ; rings ; caps ; notches ; ferrules ; mounts ; sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrellas, parasols, or sunshades, imported by manufacturers of such articles for use in their factories - - -	Free.
All other umbrella, parasol, and sunshade sticks or handles :	
Under the British Preferential Tariff - - - -	15 % *ad valorem.*
" General Tariff - - - - -	20 % *ad valorem.*
Umbrellas, parasols, and sunshades of all kinds and materials :	
Under the British Preferential Tariff - - -	22½ % *ad valorem.*
" General Tariff - - - -	35 % *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—UMBRELLAS AND PARASOLS —*continued.*

Tariff Classification	Tariff Rates of Duty.
Newfoundland.	
All kinds	35 % *ad val.* (*a*)
Bahamas.	
All kinds	20 % *ad valorem.*
Turk's and Caicos Islands.	
All kinds	10 % *ad valorem.*
Jamaica.	
All kinds	10 % *ad valorem*
Cayman Islands.	
All kinds	5 % *ad valorem.*
St. Lucia.	
All kinds	15 % *ad valorem.*
St. Vincent.	
All kinds	10 % *ad valorem.*
Barbados.	
All kinds	10 % *ad valorem.*
Grenada.	
All kinds	10 % *ad valorem.*
Virgin Islands.	
All kinds	10 % *ad valorem.*
St. Christopher—Nevis.	
All kinds	11 % *ad valorem.*
Antigua.	
All kinds	13⅓ % *ad valorem.*
Montserrat.	
All kinds	13⅓ % *ad valorem.*
Dominica.	
All kinds	12½ % *ad valorem.*
Trinidad and Tobago.	
All kinds	10 % *ad valorem.*
Bermuda.	
All kinds	10 % *ad valorem.*
British Honduras.	
All kinds	12½ % *ad valorem.*
British Guiana.	
All kinds	15 % *ad val.* (*a*)
Gibraltar.	
All kinds	Free.
Malta.	
All kinds	Free.
Cyprus.	
All kinds	10 % *ad valorem.*

(*a*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—WOOL AND HAIR, RAW.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
Wool, raw		Free.
Hair		5 % *ad valorem.*
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
All kinds		5½ % *ad valorem.*
MAURITIUS.		
Horsehair	*Per cwt.*	Rupees 3 35 cts.
Vegetable hair	"	Rupee 1 52 cts.
Wool	"	12 % *ad valorem.*
SEYCHELLES.		
All kinds		12½ % *ad valorem.*
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Flock, being rag flock or other textile flock, and bedding or other articles packed or stuffed with such flock, except the following:—new unmanufactured cotton or wool waste, and clean scoured cotton waste for engine purposes. (Quarantine Proclamation, dated 30th August 1910)		Prohibited.
Human hair, except cleansed human hair, dressed or made up for sale (Quarantine Proclamation, dated 30th August 1910)		Prohibited.
Hair, horse, teased, but not curled. (Customs Tariff Guide.)		Free.
Curled hair and curled fibre suitable for upholstering purposes		25 % *ad valorem.*
Articles of natural or imitation hair		20 % *ad valorem.*
Other hair and wool		Free.
TERRITORY OF PAPUA.		
All kinds		5 % *ad valorem.*
DOMINION OF NEW ZEALAND.		
Human hair, in 1 yard coils or over, enclosed in silk net, for manufacture of hair pads (Minister's Order No. 1025, dated 5th November, 1912.)		Free.
All other kinds of raw wool and hair, also curled hair		Free.
Flock (*a*)		10 % *ad valorem.*
FIJI.		
All kinds		12½ % *ad valorem.*
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF SOUTH AFRICA.		
Wool and hair of animals, (not further prepared than dried or cleaned, but in a raw or unmanufactured state)		Free.
Flock, raw, waste, or unmanufactured		Free.
Hair, hog, camel, and badger for broom and brush making:—		
Under the British Preferential Tariff		Free.
" General Tariff		3 % *ad valorem.*
All other kinds:—		
Under the British Preferential Tariff		12 % *ad valorem.*
" General Tariff		15 % *ad valorem.*
RHODESIA.		
Wool and hair of animals (not further prepared than dried or cleaned, but in a raw or unmanufactured state)		Free.
Flock, raw, waste, or unmanufactured		Free.

(*a*) The importation of flock is prohibited unless the importer satisfies the District Health Officer, by declaration or otherwise, that such flock has been manufactured from pure "mill puff" or "mill waste."—(Order in Council, dated 25th April 1904.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—WOOL AND HAIR, RAW—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
NYASALAND PROTECTORATE.	
All kinds	10 % *ad valorem.*
UGANDA PROTECTORATE.	
All kinds	10 % *ad valorem.*
EAST AFRICA PROTECTORATE.	
All kinds	10 % *ad valorem.*
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % *ad valorem.*
" " other Protectorate ports	7 % *ad valorem.*
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Wool and hair, the *bonâ fide* produce of West Africa	Free.
All other wool and hair	10 % *ad valorem.*
If imported into the East of the Volta:	
All kinds	4 % *ad valorem.*
SIERRA LEONE.	
All kinds	10 % *ad valorem.*
GAMBIA.	
All kinds	5 % *ad valorem.*
DOMINION OF CANADA.	
Hair, cleaned or uncleaned, not curled, dyed, or otherwise manufactured; and horse-hair, not further manufactured than simply cleaned and dipped or dyed	Free.
Wool and the hair of the camel, alpaca, goat, and other like animals, not further prepared than washed, not elsewhere specified; also noils, being the short wool which falls from combs in worsted factories	Free.
Wool, viz.:—Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre wools and other like combing wools, such as are grown in Canada:	
Under the British Preferential Tariff — *Per lb.*	0 0 0·99
" General Tariff — "	0 0 1·48
Curled or dyed hair:	
Under the British Preferential Tariff	12½ % *ad valorem.*
" General Tariff	20 % *ad valorem.*
[*Note.*—Under an Order in Council of 20th January 1912, issued under the "Quarantine Act" (cap. 74 of Revised Statutes of Canada), it is provided that "human or other hair unmanufactured "or uncleaned must be unpacked, and disinfected by steam, or "boiling water, before it is allowed entry into Canada."]	
NEWFOUNDLAND.(*a*)	
Wool, unmanufactured	Free.
Curled or dyed hair	40 % *ad val.* (*b*)
Hair for stuffing mattresses and furniture or for the manufacture of brushes	20 % *ad val.* (*b*)

(*a*) An Act (No. 19 of 1910) has been passed by the Newfoundland Legislature providing for the granting of a *premium*, to 1st July 1920, on raw wool imported for the purpose of manufacturing wearing apparel, blankets, rugs, carpets, or other like manufactures—to be computed at the rate of 5 % upon the original cost of such wool at the place of shipment.

(*b*) With an additional charge of 10 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

MISCELLANEOUS ARTICLES:—WOOL AND HAIR, RAW—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BAHAMAS.	
Wool	Free.
Hair	20 °/₀ *ad valorem.*
TURK'S AND CAICOS ISLANDS.	
All kinds	10 °/₀ *ad valorem.*
JAMAICA	
All kinds	10 °/₀ *ad valorem.*
CAYMAN ISLANDS	
All kinds	5 °/₀ *ad valorem.*
ST. LUCIA	
All kinds	15 °/₀ *ad valorem.*
ST. VINCENT	
All kinds	10 °/₀ *ad valorem.*
BARBADOS.	
All kinds	10 °/₀ *ad valorem.*
GRENADA.	
All kinds	10 °/₀ *ad valorem.*
VIRGIN ISLANDS.	
All kinds	10 °/₀ *ad valorem.*
ST CHRISTOPHER—NEVIS.	
All kinds	11 °/₀ *ad valorem.*
ANTIGUA.	
All kinds	13⅓ °/₀ *ad valorem.*
MONTSERRAT.	
All kinds	13⅓ °/₀ *ad valorem.*
DOMINICA.	
All kinds	12½ °/₀ *ad valorem.*
TRINIDAD AND TOBAGO.	
All kinds	10 °/₀ *ad valorem.*
BERMUDA	
All kinds	10 °/₀ *ad valorem.*
BRITISH HONDURAS.	
All kinds	12½ °/₀ *ad valorem.*
BRITISH GUIANA.	
All kinds	15 °/₀ *ad val.* (*a*)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Cotton wool, known as "flock" (Order-in-Council No. 455, dated 22nd May 1908)	Prohibited.
All other kinds	8 °/₀ *ad valorem.*

(*a*) With an additional charge of 10 °/₀ on the amount of duty leviable at the rate given.

APPENDIX I.

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES.

BRITISH INDIA.

The Governor-General in Council is empowered, by secs. 22 and 23 of the Sea Customs Act No. 8 of 1878, to fix, for the purpose of levying duties, tariff values of goods imported by sea into British India on which Customs duties are by law imposed.

The following are the tariff valuations of articles on which percentage duties are leviable on importation into British India :—

TARIFF CLASSIFICATION AND TARIFF VALUATION.		Rupees.	annas.
Yarns and thread:			
Linen, hemp, and jute		*Ad valorem.* (*a*)	
Silk (including sewing thread)		,,	
Woollen and worsted		,,	
Woven manufactures:			
Cotton		,,	
Linen, hemp, and jute		,,	
Silk:			
Bokhara	*Per lb.*	6	0
Floss		*Ad valorem.* (*a*)	
Piece goods		,,	
All other sorts		,,	
Woollen and worsted		,,	
Metals, unwrought and wrought:			
Iron:			
Old	*Per cwt.*	2	8
Pig		*Ad valorem.* (*a*)	
Anchors and cables		,,	
Lowmoor and similar qualities, all descriptions		,,	
Angle, T, other than Lowmoor or Swedish	*Per ton*	100	0
Angle, T, and hoop, other than Lowmoor or Swedish (if galvanised, tinned, or lead-coated)		*Ad valorem.* (*a*)	
Bar, Swedish, and similar qualities	*Per ton*	183	0
,, ,, ,, ,, nail-rod, round-rod, and square, under half an inch in diameter	*Per ton*	195	0
,, other kinds	,,	100	0
,, ,, nail-rod, round-rod, and square, under half an inch in diameter	*Per ton*	105	0
,, other kinds (if galvanised, tinned, or lead-coated)		*Ad valorem* (*a*)	
Beams, joists, pillars, girders, screw piles, bridge-work, and other such descriptions of iron, imported exclusively for building purposes		,,	
Channel, including channel for carriages		,,	
Plate and sheet, Swedish and charcoal		,,	
Bars, plates, and sheets, Swedish and charcoal (if galvanised, tinned, or lead-coated)		,,	
Plate, other kinds, above $\frac{1}{8}$ inch thick, and strips	*Per ton*	115	0
Sheets, other kinds, up to $\frac{1}{8}$ inch thick	,,	120	0
,, (other than corrugated), plates, or strips, other kinds, if galvanised, tinned, lead-coated, chequered, or planished		*Ad valorem.* (*a*)	
,, corrugated, galvanised, or black	*Per ton*	185	0
Hoop	,,	135	0
Nails, rose, wire, and flat-headed	*Per cwt.*	10	0
,, other kinds (including galvanised, tinned, or lead-coated)		*Ad valorem* (*a*)	
Nuts and bolts, also hooks and nuts for roofing, galvanised or black		,,	
Pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like		,,	

(*a*) For method of assessment, *see* page 785.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA—*cont.*		Rupees.	annas.
Metals, unwrought and wrought—*cont.*			
Iron—*cont.*			
Rails, chairs, sleepers and bearing, and fish-plates, spikes (commonly known as dog spikes), switches and crossings, other than for such railways as are subject to the provisions of the Indian Railways Act, 1890, and such railways as are constructed in a Native State under the suzerainty of His Majesty, and such tramways as the Governor-General in Council may have, by notification in the Gazette of India, specifically included therein; also lever-boxes, clips, and tie-bars		*Ad valorem.* (*a*)	
Rice-bowls		"	
Ridging, guttering, and continuous roofing		"	
Rivets and washers, all sorts		"	
Cans or drums, when imported containing petroleum, which is separately assessed to duty at 1 anna 6 pies per imp. gall., viz.:			
Cans, tinned, other than petrol tins, of 2 galls. capacity	*Per can*	0	3½
Cans or drums, not tinned, of 2 galls. capacity	"	0	2
Drums, of 4 galls. capacity:			
(*a*) with faucet caps	*Per drum*	1	0
(*b*) ordinary	"	0	8
All other kinds, including discs or circles		*Ad valorem.* (*a*)	
Steel:			
Old	*Per cwt.*	2	8
Anchors and cables		*Ad valorem.* (*a*)	
Blooms		"	
Angle, T	*Per ton*	100	0
" and hoop (if galvanised, tinned, or lead-coated)		*Ad valorem.* (*a*)	
Bars (other than cast steel)	*Per ton*	100	0
" Swedish and similar qualities		*Ad valorem.* (*a*)	
" nail-rod, round-rod, and square, under ½ inch in diameter	*Per ton*	105	0
" galvanised, tinned, lead-coated, planished or polished		*Ad valorem.* (*a*)	
Channel, including channel for carriages		"	
Plates, above ⅛ inch thick, and strips	*Per ton*	115	0
Sheets, up to ⅛ inch thick	"	120	0
" (other than corrugated), plates, or strips (if galvanised, tinned, lead-coated, chequered, or planished)		*Ad valorem.* (*a*)	
" corrugated, galvanised, or black	*Per ton*	185	0
Hoop	*Per ton*	135	0
Beams, joists, pillars, girders, screw piles, bridge-work, and other such descriptions of steel imported exclusively for building purposes		*Ad valorem.* (*a*)	
Nails, nuts and bolts, also hooks and nuts for roofing, galvanised or black		"	
Cast and blistered, including spring and tub steel		"	
Ridging, guttering, and continuous roofing		"	
Pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like		"	
Rails, chairs, sleepers and bearings, and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than for such railways as are subject to the provisions of			

(*a*) For method of assessment, *see* page 785.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA—*cont.*

		Rupees.	annas.
Metals, unwrought and wrought—*cont.*			
Steel—*cont.*			
the Indian Railways Act, 1890, and such railways as are constructed in a Native State under the suzerainty of His Majesty, and such tramways as the Governor-General in Council may have, by notification in the Gazette of India, specifically included therein; also lever-boxes, clips, and tie-bars		*Ad valorem.* (*a*)	
Rivets and washers, all sorts		"	
Cans or drums when imported containing petroleum, which is separately cessed to duty at 1 anna 6 pies per imp. gall., viz.:			
Cans, tinned, other than petrol tins of 2 galls. capacity	*Per can*	0	3½
Cans or drums, not tinned, of 2 galls. capacity	"	0	2
Drums of 4 galls. capacity:			
(*a*) with faucet caps	*Per drum*	1	0
(*b*) ordinary	"	0	8
All other kinds, including discs or circles		*Ad valorem.* (*a*)	
Brass and copper.			
Brass, orsidue and leaves:			
European		*Ad valorem.* (*a*)	
China		"	
Brass, patent or yellow metal:			
Sheets weighing 1 lb. or above per sq. ft., and sheathing, braziers', and plates	*Per cwt.*	54	0
Old, patent or yellow metal	"	37	0
Brass sheets, flat or in rolls, weighing less than 1 lb. per square foot	"	*Ad valorem.* (*a*)	
" wire		"	
" all other sorts		"	
Copper:			
Bolt and bar, rolled		*Ad valorem.* (*a*)	
Brazier's, sheets, plates, and sheathing	*Per cwt.*	65	0
Nails and composition nails		*Ad valorem.* (*a*)	
Old	*Per cwt.*	45	0
Pigs, tiles, ingots, cakes, bricks, and slabs	"	60	0
China, white, copper-ware	*Per lb.*	2	0
Foil or dánkpana, white, 10 to 11 in. × 4 to 5 in.	*Per 100 leaves*	1	14
" " coloured, 10 to 11 in. × 4 to 5 in.	*Per 100 leaves*	2	0
Wire, including phosphor-bronze		*Ad valorem.* (*a*)	
All other kinds, unmanufactured and manufactured		"	
Lametta		"	
Lead		"	
Shot, bird	*Per cwt.*	22	0
Tin:			
Block	*Per cwt.*	162	0
Foil and other sorts		*Ad valorem.* (*a*)	
Zinc or spelter:			
Nails		*Ad valorem.* (*a*)	
Tiles or slabs, soft	*Per cwt.*	25	0
" " hard	"	20	0
Other kinds, including boiler tiles		*Ad valorem.* (*a*)	

(*a*) For method of assessment, *see* page 785.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA—*cont.*		Rupees.	annas.
Metals, wrought:			
Agricultural implements and machinery		*Ad valorem.* (a)	
Cutlery (including scientific &c., instruments) and tools		"	
Machines worked bymanual, or animal labour		"	
Wire (including fencing wire, wire rope, and wire netting)		"	
Earthenware, including earthenware piping, and porcelain		"	
Bricks and tiles		"	
Glass and glasswares		"	
Hides, skins, and leather		"	
India-rubber and gutta-percha		"	
Paper, pasteboard, millboard, cardboard, and stationery		"	
Paints, colours, and varnishes:			
Lead, red, dry	*Per cwt.*	18	0
" white, dry	"	22	0
Ochre, other than European, all colours	"	5	0
Paints, composition		*Ad valorem.* (a)	
" patent driers		"	
Verdigris		"	
Zinc, white, dry		"	
Vermilion, Canton	*Per box of* 90 *bundles*	115	0
Other kinds		*Ad valorem.* (a)	
Chemicals and drugs:			
Chemicals:			
Acid, sulphuric		*Ad valorem.* (a)	
Alkali, Indian (sajji-khár)	*Per cwt.*	2	6
Alum	"	5	0
Arsenic (China mansil)	"	20	0
" (other sorts)		*Ad valorem.* (a)	
Bicarbonate of soda	*Per cwt.*	5	0
Copperas, green		*Ad valorem.* (a)	
Sal-ammoniac	*Per cwt.*	31	0
Soda ash	"	3	12
Sulphate of copper	"	19	0
Sulphur (brimstone):			
Flour	"	5	8
Roll	"	5	4
Other kinds of chemical products and preparations		*Ad valorem.* (a)	
Drugs and medicines:			
Asafœtida (hing)	*Per cwt.*	115	0
" coarse (hingra)	"	30	0
Bánslochan (bamboo camphor)	*Per lb.*	0	6
Calumba root	*Per cwt.*	8	0
Camphor, refined, other than in powder	*Per lb.*	1	4
" in powder		*Ad valorem.* (a)	
Cassia lignea	*Per cwt.*	25	0
China root (chobchini), rough	"	9	0
" " scraped	"	15	0
Cubebs	"	95	0
Galangal (China)	"	7	0
Salep	"	140	0
Storax, liquid (rose mellos or salaras)	"	33	0
All other drugs and medicines		*Ad valorem.* (a)	
Dyeing and tanning materials:			
Alizarine dye, dry, 40 per cent.	*Per lb.*	1	2

(a) For method of assessment, *see* page 785.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA—*cont.*		Rupees.	annas.
Dyeing and tanning materials—*cont.*			
Alizarine dye, dry, 50 per cent.	*Per lb.*	1	6
" " " 60 per cent.	"	1	10
" " " 70 per cent.	"	1	14
" " " 80 per cent.	"	2	2
" " " 100 per cent.	"	2	9
" " moist, 10 per cent.	"	0	4
" " " 16 per cent.	"	0	5½
" " " 20 per cent.	"	0	6½
Aniline dye, moist, indigo blue	"	0	6
" " dry	"	0	14
" salts		*Ad valorem.* (*a*)	
Avar bark	*Per cwt.*	3	12
Buzgand (gulpista)		*Ad valorem.* (*a*)	
Cochineal	*Per lb.*	0	15
Gallnuts (myrabolams)		*Ad valorem.* (*a*)	
" Persian	*Per cwt.*	33	0
Madder or manjit		*Ad valorem.* (*a*)	
Orchilla weed		"	
Sappan wood and root		"	
Turmeric		"	
Other dyeing and tanning materials		"	
Oils, fats, resins, &c.:			
Cocoa-nut oil	*Per cwt.*	32	0
All other vegetable oils		*Ad valorem.* (*a*)	
Grease and tallow, including stearine		"	
Lard		"	
Candles		"	
Soap		"	
Glycerine		"	
Pitch and asphalt		"	
Tar:			
American and European		"	
Coal		"	
Mineral		"	
Cutch and gambier	*Per cwt.*	20	0
Rosin	"	12	0
Copal		*Ad valorem.* (*a*)	
Turpentine	*Per imp. gall.*	3	4
Petroleum, having a flashing point at or above 200 degrees Fahr. to be used exclusively for batching jute or other fibre, or for lubricating purposes		*Ad valorem.* (*a*)	
Petroleum, having a flashing point at or above 150 degrees Fahr. for use exclusively as fuel, or for some sanitary or hygienic purpose		"	
Wax, including paraffin wax		"	
Glue		"	
Blacking		"	
Earths, stone, minerals, &c.:			
Fire-clay		*Ad valorem.* (*a*)	
Cement		"	
Stone, unwrought and wrought		"	
Roofing slates		"	

(*a*) For method of assessment, *see* page 785.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA—*cont.*		Rupees.	annas.
Articles of food, &c.:			
Flour		*Ad valorem.* (*a*)	
Butter	*Per lb.*	1	4
Ghi	*Per cwt.*	75	0
Cocum	"	4	8
Margarine		*Ad valorem.* (*a*)	
Cheese		"	
Milk, preserved		"	
Bacon		"	
Pork hams		"	
Beef and pork		"	
Coffee	*Per cwt.*	42	0
Tea:—			
Black	*Per lb.*	0	11
Green	"	0	10
Sugar and molasses:			
Crystallised, beet	*Per cwt.*	9	12
Crystallised and soft, refined in China	"	11	8
Crystallised and soft:			
From Mauritius (equal to 16 Dutch standard and over)	"	9	8
From Java, 23 Dutch standard and above	"	9	8
" " 16 to 22 Dutch standard	"	8	12
" " 15 Dutch standard and under	"	8	4
Molasses from Java	"	2	4
" " other countries	"	2	8
All other sugar, including saccharine produce of all kinds and confectionery, grape sugar and glucose		*Ad valorem.* (*a*)	
China preserves, dry, candied	*Per lb.*	0	5
China preserves, in syrup	*Per cwt.* (*net*)	24	0
Fruits, dried:			
Currants	*Per cwt.*	22	0
Dates, dry, in bags	"	7	0
" wet, in bags, baskets, and bundles	"	6	0
" " in pots, boxes, tins, and crates	"	8	0
Figs, Persian, dried	"	9	0
Prunes, Bussora (álu-Bokhara)	"	*Ad valorem.* (*a*)	
Raisins, black		"	
" Kishmish, Persian Gulf		"	
" Munakka " "	*Per cwt.*	11	0
" all other		*Ad valorem.* (*a*)	
All other dried fruits, not otherwise specified		"	
Vinegar:			
In casks		"	
Not in casks:			
Persian		"	
Indian		"	
Other kinds of vinegar		"	
All other kinds of provisions		"	
Mineral waters		"	
Wood and timber		"	
Miscellaneous articles:			
Apparel		"	

(*a*) For method of assessment, *see* page 785.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA—*cont.*		Rupees.	annas.
Miscellaneous articles—*cont.*			
Arms and ammunition, unenumerated; fireworks, including fulminating powder; explosives, viz., blasting gelatine, dynamite, roburite, tonite and all other descriptions, including detonators and blasting fuses		*Ad valorem*	(*a*)
Bird shot	*Per cwt.*	22	0
Bags and sacks		*Ad valorem.*	(*a*)
Bicycles and tricycles		,,	
Boots and shoes		,,	
Carpet and floorcloths		,,	
Carriages and carts		,,	
Clocks and watches		,,	
Cordage (other than metal) and twine		,,	
Electrical machinery and apparatus		,,	
Felt		,,	
Gloves		,,	
Hair, raw		,,	
Hats		,,	
Hosiery and underclothing		,,	
Household furniture		,,	
Jewellery, plate, and plated-ware:			
German silver		,,	
Silver ware, other than European:			
Plain	*Per tola* (180 *grains Troy*)	1	2
Embossed or chased	,, ,,	1	6
Other		*Ad valorem.*	(*a*)
Lucifer and wax matches		,,	
Perfumery:			
Gowla, husked and unhusked	*Per cwt.*	55	0
Kapurkachri (zedoary)	,,	17	0
Patch leaves (patchouli)	,,	20	0
Roseflowers, dried	,,	27	0
Rose-water	*Per imp. gall.*	2	6
Other (except perfumed spirit)		*Ad valorem.*	(*a*)
Pianos		,,	
Pictures, engravings, &c.		,,	
Saddlery and harness		,,	
Starch		,,	
Toys		,,	
Umbrellas and parasols		,,	

The assessment to duty of goods liable to *ad valorem* duties is based on the valuations declared by importers. The value declared on the "bill of entry" is to be:—

(i) The wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation, without any abatement or deduction whatever, except of the amount of duties payable on the importation thereof, or,

(ii) Where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction, except as aforesaid.

(Sec. 30 of the Sea Customs Act No. 8 of 1878.)

(*a*) For method of assessment, *see* above.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

CEYLON.

Goods liable to *ad valorem* duties are assessed to duty on their true wholesale market value, that is to say:

(i) The wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation, without any abatement or deduction whatever, except of the amount of the duties payable on the importation thereof; or

(ii) Where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction, except of the duties as aforesaid.

Should the goods be undervalued, they will be detained and taken for the use of the Crown, the proprietor of the goods receiving their valuation as entered by him in full satisfaction for the same.

MAURITIUS.

The value of goods liable to *ad valorem* duties will be taken to be the current value of the articles at the port whence the same are imported.

SEYCHELLES.

The value of goods liable to *ad valorem* duties will be taken to be the value as shown on the original invoices. The Customs Officers have power to examine the goods to see that they agree with these invoices in value and to call in expert evidence.

COMMONWEALTH OF AUSTRALIA.

When any duty is imposed according to value—

(i) The value shall be taken to be the fair "market value" of the goods in the principal markets of the country whence the same were exported, in the usual and ordinary commercial acceptation of the term, free on board at the port of *export* in such country, with a further addition of 10 per cent. on such market value.

(ii) The value shall be verified at the time of entry by the production of the genuine invoice, and by a declaration signed by the owner in the presence of the Collector.

(iii) The invoice shall be stamped by the Collector with the Customs stamp, and shall be produced to the officer prior to the delivery of the goods for home consumption or for warehousing.

(iv) If the non-production of the genuine invoice shall be accounted for to the satisfaction of the Collector, proof of its contents by a copy or otherwise may be received in lieu of its production.

Whenever it is difficult to determine the value of goods for duty either because—

(i) the goods are not sold for use or consumption in the country of production; or because

(ii) a lease of the goods or the right of using the same is sold or given, but not the right of property therein; or

(iii) the goods have a royalty imposed thereon and the royalty is uncertain or is not a reliable means of estimating the value of the goods; or

(iv) the goods are usually or exclusively sold by or to agents or by subscription; or

(v) are sold or imported in or under any unusual or peculiar manner or conditions (of all which matters the Minister shall be judge)

the Minister may determine the value for duty of the goods.

A Notice, dated 29th October 1913, was issued from the Office of the Commonwealth High Commissioner in London, showing the requirements of the Australian Customs in connection with the question of the value for duty of goods liable to *ad valorem* rates.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

COMMONWEALTH OF AUSTRALIA—*cont.*

The Notice states that in assessing the "free on board" value of goods subject to *ad valorem* duty in terms of the above-quoted section of the Customs Act of 1901, the following charges are :—

Included in value for duty.

Inland carriage—
- (i) When the goods are shipped from the country where purchased—the whole inland carriage;
- (ii) When the goods are bought in one country and shipped from a contiguous country (*e.g.*, bought in Austria, shipped from Germany)—inland freight to the frontier of the country in which the goods are purchased.

Coastal freight (*i.e.*, when goods are shipped from one port to another in the same country but are not actually consigned to Australia from the first port), and other charges (including lighterage) incurred in conveying the goods to, and placing them on board, the exporting vessel;

Canal dues (*i.e.* when canal, dues form portion of inland freight charge to the port of shipment);

Cost of labour and materials (except outside packages) used in packing, including flock, kapok, straw, and other inside packing (*a*)

Insurance to port of shipment;

Inland Revenue duty, only when the goods bear Inland Revenue Duty Stamps affixed to them in the country of export; and

Royalties.

And the following charges are *excluded*, viz.—

Excluded from value for duty.

Outside packages (including zinc linings and tarred paper) in which goods are ordinarily imported;

Agents' charges;

Bank exchange;

Buying or indent commission (*b*) being a charge made to the importer by the buying or indent agent for services rendered and not an allowance made by the manufacturer to the buying agent;

Brokerage;

Dock dues;

Export duty;

Inspection fees;

Insurance—oversea;

Interest;

Postage and petties;

Sea freight—oversea; and

Stamp duty on bills of lading.

In all cases import duty is chargeable in Australia on the net price at which similar quantities of the goods could be bought by any *cash purchaser for home consumption* in

(*a*) When flock, kapok, straw, or horse-hair packing is separately invoiced, and has a commercial value of its own after unpacking in Australia, such value is not included in the value for duty, and the materials mentioned are dealt with under the appropriate tariff headings.

(*b*) The Commonwealth Government issued an Order (No. 1,169 of 1909) on 3rd December 1909 stating that in all cases in which invoices tendered by importers are those made out by oversea buying agents, such agents should be regarded as the vendors of the goods, and the amount of any so-called buying-commission included in the value for duty unless the Collector is satisfied that the values appearing in the body of the agents' invoice represent the cash prices for home consumption in the country of export. In cases where it is impracticable for buying agents to forward the original maker's invoices, it has been decided that the charge for buying shall not be included in the value for duty if a declaration is made to the effect that the prices given represent the "fair market value" of the goods for home consumption in the country of export, f.o.b.

A further Order was issued in 1911 (No. 1421 of 1911), stating that no allowance for buying commission will be permitted as a deduction from invoice values, unless the necessary declaration is made by the buying agents in the *country of export.*

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

COMMONWEALTH OF AUSTRALIA.—*cont.*

the country of export, plus the charges enumerated above as *included* in the value for duty and plus the statutory 10 °/₀ referred to above. Any special discounts allowed, or reduced prices charged, to branch houses or to agents purely by reason of agency existing, and any discounts or reductions in price allowed for export and *not for home consumption* are, therefore, not recognised by the Department in determining the value for duty.

TERRITORY OF PAPUA.

The value of goods subject to *ad valorem* duty shall be the fair market value of such goods in the principal markets of the country whence the same were exported in the usual and ordinary acceptation of the term, and free on board at the port of export in such country, and a further addition of 10 °/₀ on such market value. (Sec. 1 of Ord. No. 12 of 1909.)

DOMINION OF NEW ZEALAND.

The value of goods subject to *ad valorem* duty shall be the fair market value thereof, when sold for cash in the ordinary course of business for home consumption in the principal markets of the country from which the goods were *exported*, at the time when they were so exported, with 10 °/₀ added to such fair market value.

No deduction of any kind shall be allowed from the fair market value of any goods because of any special or sample discount, or because of any special arrangement concerning the export of the goods, or the exclusive right to the sale thereof within certain territorial limits, or because of any royalty payable upon patent rights, but not payable when goods are so exported, or on account of any other consideration by which a special reduction in price has been, or might be, obtained.

If it is proved to the satisfaction of the Collector that any import duty or excise duty has been actually paid upon the goods in the country from which they were exported, or would have been payable upon the goods in that country if they had been there entered for home consumption instead of being exported therefrom, the amount of that duty shall be deducted from the fair market value of the goods as determined in accordance with the foregoing provisions.

When the fair market value of any goods when sold for cash for home consumption, as aforesaid, depends in the ordinary course of business upon the quantity sold, such value shall be determined by reference to the quantity actually imported at one and the same time by the same importer from the same seller or supplier, save and except that if the goods are imported under a *bonâ fide* contract of purchase made in the ordinary course of business and including a greater quantity of such goods than that which is actually imported at one and the same time, the fair market value of such goods shall be estimated by reference to the aggregate quantity so included in that contract and imported or to be imported in pursuance thereof within a period not exceeding 12 months.

For the purpose of determining the value of any goods so subject to *ad valorem* duty, the importer or his agent shall, on the first entry thereof (other than an entry for removal), produce to the Collector or other proper officer the invoice (as hereinafter defined) for those goods, and make, and deliver to the Collector or other proper officer, a declaration in the prescribed form verifying that invoice, and setting out the true value of the goods for the purposes of duty, and such other particulars as may be prescribed.

If a failure to produce the invoice is accounted for to the satisfaction of the Collector or other proper officer, proof of its contents by a copy or otherwise may be received in lieu of its production.

The invoice herein referred to means:—

(i) In the case of goods imported on the sale thereof the original invoice prepared and issued by or on behalf of the seller showing the true description of the goods and the actual money price paid or to be paid for the goods by the purchaser; or

(ii) In the case of goods consigned for sale in New Zealand, or otherwise than on the sale thereof, the original invoice prepared and issued by the consignor showing the true description of the goods and the fair market value thereof as hereinbefore defined in the principal markets of the country whence they were exported at the date of exportation thereof.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

DOMINION OF NEW ZEALAND—*cont.*

Subject to the provisions of this section, the amount of the invoice, after deducting therefrom all reasonable and lawful deductions in respect of discount, freight, insurance and other charges, may be accepted by the Collector as sufficient proof of the fair market value of the goods for purposes of duty, and he may value the goods and assess the duty accordingly.

If the importer satisfies the Collector that the fair market value of the goods for purposes of duty is *less* than the value as shown by the said invoice after making such deductions as aforesaid, the Collector shall value the goods at such lesser sum accordingly, and shall assess the duty on that value.

If the Collector has reason to believe or suspect that the fair market value of the goods for purposes of duty is *greater* than the amount of the said invoice, after making such deductions as aforesaid, he may value the goods at such higher sum as he thinks proper, and assess the duty on that value accordingly.

In the case of any medicinal or toilet preparation imported for the purpose of sale under any proprietary or trade name the fair market value thereof for the purpose of *ad valorem* duty shall be deemed to be the fair market value as hereinbefore defined of such preparation when completely manufactured, put up, labelled and sold under such proprietary or trade name in the country of export, notwithstanding the fact that at the time of exportation or importation the preparation may not have been completely manufactured, put up, and labelled as aforesaid, but deducting the estimated cost of labour and material used or expended in New Zealand in completing the manufacture thereof or putting up or labelling the same. (Act No. 63 of 1913.)

The form of declaration in respect of the invoice for, and the value of, goods subject to *ad valorem* duty is prescribed under the Customs Regulations, dated 29th June 1914.

FIJI.

The amount of Customs dues payable on any goods which are liable to *ad valorem* duties shall, when the genuine invoice and other necessary documents for the said goods are produced to the Collector or other proper officer of Customs and accepted by such Collector or other proper officer as setting forth the true and real value of such goods, be calculated on the price paid for the said goods by the owner thereof, as represented by the invoice.

And all goods subject to an *ad valorem* duty shall be treated as exported from the country whence the importing ship brought them, unless satisfactory proof be produced that the goods were shipped for this Colony from some other country where the goods were purchased and paid for by the importer (Ordinance No. 2 of 1908 amending the Customs Regulation Ordinance, 1881).

[It is provided under Ordinance No. 17 of 1912 that in all cases where any duty is imposed on the value of goods, such value shall be understood to be the value as ascertained in accordance with the provisions of the "Customs Regulation Ordinance, 1881," *with* 5% *added.*]

No discount or deduction shall be allowed unless it is clearly shown on the original invoice, in the same handwriting as that in which such invoice in made out. (Sec. 59 of "Customs Regulation Ordinance, 1881" (Revised Statutes), as amended by Ordinance No. 22 of 1913.)

The words "genuine invoice" shall mean the original or duplicate invoice prepared and issued in the country whence the goods mentioned therein were purchased for export to Fiji and shall show the actual prices paid or to be paid by the importers in the place or country where the same were purchased. In the case of goods consigned to any person in Fiji for sale therein the words "genuine invoice" shall mean the original or duplicate invoice prepared or caused to be prepared by the consignor and shall show the actual price at which such goods were saleable in the principal markets of the country whence such goods were exported at the date of shipment of such goods. Provided that the Collector of Customs or other proper officer may accept a press copy of any genuine invoice upon such conditions as he shall see fit. (Sec. 16 of Ord. No. 6 of 1908.)

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

UNION OF SOUTH AFRICA.

The value of goods subject to *ad valorem* duty shall be taken to be the "true current value" for home consumption in the open market of similar goods in the principal markets of the country from which, and at the time at which, the goods were imported, including carriage to the port of shipment and the cost of packing and packages, but not including agent's commission when such commission does not exceed 5 %; provided that in no case shall the value for purposes of duty, as above defined, be less than the cost of the goods to the importer at the port of shipment. (Sec. 7 of Act No. 26 of 1914.)

Under certain regulations (Government Notice No. 1094 of 1913), issued under the Customs Management Act No. 9 of 1913, it is provided that, with regard to the declaration of value, the value of goods for Customs duty purposes is to be ascertained by the declaration of the importer at the foot of the appropriate bill of entry of the goods, made in the manner and form as follows:

"I, the undersigned, . . . , for importer, do hereby declare that the above
" is a true description and complete return of all goods contained in the above-
" mentioned packages, and of the value of such goods, and that values are true
" correct values of same as defined by law, including the cost of packing and
" packages." (Sec. 102.)

The person entering goods at importation shall produce, if required by the proper officer of Customs, any document relating to the goods, and the invoice shall contain a statement in a prominent place made by the suppliers showing clearly the current value for home consumption in the open market for similar goods at the place of purchase bought in the ordinary manner from the manufacturer or supplier in normal quantities. The invoice and any covering statement shall also clearly show cost of packing and packages. (Sec. 103.)

RHODESIA.

The value of goods subject to *ad valorem* duty shall be taken to be the "true current value" on the open market for similar goods at the place of purchase bought in the ordinary manner from the manufacturers or suppliers in normal quantities, including the cost of packing and packages, but not including agent's commission if it does not exceed 5 %; provided that in no case shall the true current value as above defined be less than the cost of the goods to the importer at the place of purchase. (S. Rhodesia, sec. 14 of Ord. No. 6 of 1906; N. Rhodesia, sec. 11 of Proc. No. 11 of 1912.)

In all cases where duties are imposed upon the importation of goods according to the value thereof, such value shall be ascertained by the declaration of the importer of such goods in the manner and form as follows:

"I, the undersigned, . . . do hereby declare that the above is a true
" description and complete return of all goods contained in the above-mentioned
" packages, and that the values given of the same are the true current value of same
" as defined by law, including the cost of packing and packages at the place where
" the goods were purchased for importation into Southern or Northern Rhodesia (as
" the case may be)."

(S. Rhodesia, sec. 13 of Ord. No. 6 of 1906 as amended by Ord. No. 12 of 1910; N. Rhodesia, sec. 10 of Proc. No. 11 of 1912.)

NYASALAND PROTECTORATE.

The value of all goods upon which import duty is levied *ad valorem* is the value of the goods as they lie at the port of shipment, exclusive of trade discounts, and of freight, insurance and other charges. (Government Notice No. 191 of 1910.)

The term "port of shipment" is defined to mean the place at which the goods are finally shipped for direct conveyance to the Nyasaland Protectorate, irrespective of the country of origin of such goods. (Customs Notice No. 207 of 1913.)

UGANDA PROTECTORATE.

The value of all goods upon which import duty is levied *ad valorem* shall be deemed to be the cash price for which the goods are capable of being sold in the Customs House without profit or loss to the importer at the time and place of importation without any abatement or deduction whatever, except the amount of duties payable on the importation thereof.

APPENDIX I.—*continued.*

Tariff Valuation of Articles on which Percentage Duties are leviable on Importation into the British Self-Governing Dominions, Colonies, Possessions and Protectorates—*continued.*

Uganda Protectorate—*cont.*

The Chief of Customs may, with the approval of the Governor, fix a scale of percentages to be added to the first cost of the goods to be valued to cover any charges which should be taken into consideration in estimating the cost at which such goods can be delivered at the place of importation and which are difficult to ascertain.

East Africa Protectorate.

The value of all goods upon which import duty is levied *ad valorem* shall be deemed to be the cash price for which the goods are capable of being sold in the Customs House without profit or loss to the importer at the time and place of importation without any abatement or deduction whatever, except the amount of duties payable on the importation thereof.

The Chief of Customs may, with the approval of the Governor, fix a scale of percentages to be added to the first cost of the goods to be valued to cover any charges which should be taken into consideration in estimating the cost at which such goods can be delivered at the place of importation and which are difficult to ascertain.

Somaliland Protectorate.

The value of goods upon which *ad valorem* duty is leviable shall be either—

(i) In accordance with the tariff approved for each year by the Consul-General, and open for inspection at each Customs House; or

(ii) Where no provision is made in the tariff, the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation.

Nigeria.

The value of goods liable to *ad valorem* duty shall be the fair market value thereof when sold for home consumption in the principal markets of the country whence and at the time when the same were exported directly to Nigeria, and for the purpose of arriving at the fair market value the Governor in Council is empowered to appoint appraisers.

Such fair market value shall be the fair market value of such goods in the usual and ordinary commercial acceptation of the term, at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is, by universal usage, considered and known to be a cash article and so *bonâ fide* paid for in all transactions in relation to such article; and all invoices representing cash values, except in the special cases herein referred to, shall be subject to such additions as to the Chief Customs Officer or Appraisers appear just and reasonable, to bring up the amount to the true and fair market value.

If any difficulty arises in determining the fair market value of goods such as musical instruments, sewing machines, hardware, medical preparations commonly called patent medicines, and other similar goods, the prices of which are published by the manufacturers or producers, or persons acting on their behalf, the Governor in Council may by Order from time to time fix and determine a certain rate of discount which may be deducted from such published prices, and the remainder, after deduction of such discount, shall be deemed to be the fair market value for duty of such goods.

The fair market value shall be taken to include the amount of consideration or money value of any special arrangement between the exporter and the importer, or between any persons interested therein because of the exportation or intended exportation of goods or the right to territorial limits for the sale or use thereof, and also the amount or money value of any so-called royalty, rent, or charge for use of any machine or goods of any description which the seller or proprietor does or would usually charge thereon when the same are sold or leased or rented for use in the country whence they have been exported to Nigeria.

No deduction shall be allowed because of any special arrangement between the seller and purchaser having reference to the exportation of such goods, or the exclusive right to territorial limit for the sale thereof, or because of any royalty payable upon patent

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

NIGERIA—*cont.*

rights, but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained. Provided that nothing herein shall be understood to apply to general fluctuations of market values.

Whenever goods are imported under such circumstances or conditions as to render it difficult to determine the value thereof, either because such goods are not sold for use or consumption in the country of production—or because such goods are sold or imported under some unusual or peculiar manner or conditions—the Chief Customs Officer may determine the value for duty of such goods.

No deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of any package or packages, where no charge for such package or packages has been made in such invoice; and where such charge is made the Customs Officer shall see that the charge is fair and reasonable and represents no more than the original cost thereof.

No deduction shall be made on account of charges for packing, or for straw, twine cord, paper, cording, wiring, or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall in all cases be included as part of the value for duty.

GOLD COAST.

The value of goods subject to *ad valorem* duty is to be the value as they lie at the *port of shipment, i.e.,* invoice value, exclusive of trade discounts and of freight, insurance, and other charges.

SIERRA LEONE.

The value of goods liable to *ad valorem* duty is to be the invoice value at the *port of shipment,* exclusive of trade discount, insurance, freight, and packing expenses.

GAMBIA.

The value of goods liable to *ad valorem* duty is to be the invoice value at the *port of shipment,* exclusive of trade discount, freight, insurance, and value of packages.

DOMINION OF CANADA.

By the Canadian Consolidated Customs Acts,(*a*) whenever any duty *ad valorem* is imposed on any goods imported into Canada, the value for duty shall be the fair market value thereof when sold for home consumption in the principal markets of the country whence, and at the time when, the same were *exported* directly to Canada.

Such market value shall be the fair market value of such goods in the usual and ordinary commercial acceptation of the term, and as sold in the ordinary course of trade: provided that a discount for cash, for duty purposes, shall not exceed 2½ per cent., and shall not be allowed unless it has been actually allowed and deducted by the exporter on the invoice to the importer.

The Dominion Customs Appraisers and every person acting as such, or the Collector of Customs, as the case may be, shall by all reasonable ways and means in his or their power ascertain, estimate, and appraise the true and fair market value (any invoice or affidavit thereto notwithstanding) of the goods at the time of exportation and in the principal markets of the country whence the same have been imported into Canada, and the proper weights, measures, or other quantities, and the fair market value thereof, as the case requires.

In the case of goods shipped to Canada on consignment but sold by the exporter to persons in Canada prior to their importation into Canada, the amount of the valuation for duty shall not be less than the invoice value to the Canadian purchaser, exclusive of all charges upon the goods, after shipment from the place whence exported directly into Canada.

(*a*) *Cap.* 48 of the Revised Statutes of Canada of 1906 and amending Act of 1907.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

DOMINION OF CANADA—*cont.*

When articles of the same material, or of a similar kind but of a different quality, are found in the same package, charged or invoiced at an average price, the appraisers shall adopt the value of the best article contained in such package as the average value of the whole, and duty shall be levied thereon accordingly.

The Board of Customs may review the decision of any Appraiser or Collector of Customs as to the principal markets of the country, or as to the fair market value of goods for duty purposes; and the decision of the Board of Customs in regard to such principal markets, and value of goods for duty purposes, in any case or class of cases, shall, when approved by the Minister of Customs, be final and conclusive, except where otherwise provided for in the Act.

Duty shall not be assessed on less than the invoice value in any case, except on account of reduction in the fair market value of such goods between the time of their purchase by the Canadian importer and their exportation to Canada. Trifling fluctuations in market values occurring after the purchase of the goods may be disregarded, and the appraiser may allow a *bonâ fide* discount for cash, not exceeding $2\frac{1}{2}$ per cent., when allowed and deducted by the exporter on his invoice.

If any difficulty arises in determining the fair market value for duty of goods imported into Canada, which are the manufacture or production of foreign countries, or of Great Britain, such as musical instruments, sewing machines, agricultural machines or implements, medical preparations, commonly called patent medicines, and other similar goods, the prices of which are published by the manufacturers or producers, or persons acting on their behalf, the Governor in Council may, from time to time, fix and determine a certain rate of discount which may be deducted from such published prices of any such manufactures or productions, and the remainder of such published prices, after deducting such rate of discount, shall be deemed and taken to be the fair market values for duty of any such manufactures or productions as are specified in such Order in Council.

The fair market value of goods shall be taken to include the amount of any drawback which has been allowed by the Government of any other country, also the amount of consideration or money value of any special arrangement between the exporter and the importer, or between any persons interested therein because of the exportation or intended exportation of such goods, or the right to territorial limits for the sale or use thereof, and also the amount or money value of any so-called royalty, rent, or charge for use of any machine or goods of any description which the seller or proprietor does or would usually charge thereon when the same are sold, or leased, or rented for use in the country whence they have been exported to Canada. When the amount of such drawback, consideration, money value, royalty, rent, or charge for use, has been deducted from the value of such goods, on the face of the invoice under which entry is to be made, or is not shown thereon, the Collector of Customs, or proper officer, shall add the amount of such deduction, drawback, consideration, money value, royalty, rent, or charge for use, and cause to be paid the lawful duty thereon.

No deduction of any kind shall be allowed from the value of any goods imported into Canada because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights, but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: provided that nothing herein shall be understood to apply to general fluctuations of market values.

Whenever goods are imported into Canada under such circumstances or conditions as to render it difficult to determine the value thereof for duty, either because such goods are not sold for use or consumption in the country of production,—or because a lease of such goods or the right of using the same is sold or given, but not the right of property therein,—or because such goods having a royalty imposed thereon, the royalty is uncertain or is not, from other causes, a reliable means of estimating the value of the goods —or because such goods are usually or exclusively sold by or to agents, or by subscription, or are sold or imported in or under any other unusual or peculiar manner or conditions,—of all which matters the Minister of Customs shall be sole judge,—the Minister of Customs may determine the value for duty of such goods; and the value so determined shall, until otherwise provided, be the value upon which the duty on such goods shall be computed and levied.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

DOMINION OF CANADA—*cont.*

No deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of any package or packages, where no charge for such package or packages has been made in such invoice; and where such charge is made the Customs Officer shall see that the charge is fair and reasonable, and represents no more than the original cost thereof.

No deduction from the value of goods in any invoice shall be made on account of charges for packing, or for straw, twine, cord, paper, cording, wiring or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall, in all cases, be included as part of the value for duty.

When parts of any manufactured article are imported into Canada, each such part shall be charged with the same rate of duty as the finished article, on a proportionate valuation, and, when the duty chargeable thereon is specific, or specific and *ad valorem*, an average rate of *ad valorem* duty, equal to the specific or specific and *ad valorem* duty so chargeable, shall be ascertained and charged upon such parts of the manufactured article.

Whenever duties are imposed according to any specific quantity or to any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value, and to any fractional part of such specific quantity.

The following provisions respecting coverings, inside and outside, used in covering or holding goods imported therewith are made in the Customs Tariff Act of 1907:—

(i) Usual coverings containing free goods only, and usual coverings (except receptacles capable of holding liquids), containing goods subject to a specific duty only, n.o.p., may be imported free of duty.

(ii) Usual coverings containing goods subject to any *ad valorem* duty, when not included in the invoice value of the goods they contain, are subject to a duty of 15 % *ad valorem* when entitled to the benefits of the British Preferential Tariff, and 20 % *ad valorem* in all other cases.

(iii) Provided, that usual coverings containing goods subject to any *ad valorem* duty, if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty *ad valorem* as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry.

(iv) Provided further, that receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with the rate of duty to which the same would be subject if imported separately, except when the coverings and the goods contained therein are rated together in the Tariff item.

(v) Provided further, that usual coverings designed for use other than in the *bonâ fide* transportation of the goods they contain, shall be charged with the rate or duty to which the same would be subject if imported separately.

(vi) Provided also, that the term "coverings" in this paragraph shall include packing boxes, crates, casks, cases, cartons, wrapping, sacks, bagging, rope, twine, straw, or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.

NEWFOUNDLAND.

By the Newfoundland Customs Act of 1898 it is provided that, whenever any duty *ad valorem* is imposed on any goods imported into the Colony, the value for duty shall be the fair market value thereof when sold for home consumption in the principal markets of the country whence and at the time when the same were *exported* directly to the Colony.

The market value is to be the fair market value of the goods in the usual and ordinary commercial acceptation of the term at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is by universal usage considered and known to be a cash article, and so *bonâ fide* paid for in all transactions in relation to such article; all invoices representing cash values, except in the special cases herein referred to shall be subject to such additions, as to the collector or appraiser at the port at which they are presented appear just and reasonable, to bring up the amount to the true and fair market value.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

NEWFOUNDLAND—*cont.*

In determining the dutiable value of goods, except when imported from Great Britain, Ireland, Canada, the United States, and from any other country which by Treaty is entitled to most-favoured-nation treatment, there shall be added to the cost, or the actual wholesale price, or fair market value, at the time of exportation in the principal markets of the country from whence the same have been imported into Newfoundland, the cost of inland transportation, shipment and transhipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made, either *in transitu* or direct to Newfoundland, subject to such regulations as are made by the Governor-in-Council. Provided that in case of any dispute respecting the proper amount of such inland transportation charges, the Minister of Finance and Customs may determine the same, and his decision shall be final (Acts Nos. 28 of 1907, 14 of 1912, and 33 of 1913).

The following are the Regulations made under the revised Tariff of 1907 respecting packages in which goods are imported :—

(i) Usual coverings, containing free goods only, and usual coverings (except receptacles capable of holding liquids), containing goods subject to a specific duty only, may be imported free of duty.

(ii) Usual coverings, containing goods subject to any *ad valorem* duty when not included in the invoice value of the goods they contain are subject to a duty of 30 °/₀ *ad valorem.*

(iii) Provided that usual coverings containing goods subject to any *ad valorem* duty if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of *ad valorem* duty as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry.

(iv) Provided further that receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with a duty of 30 °/₀ *ad valorem.*

The value for duty of all coverings and receptacles shall be determined in a manner to be prescribed by regulations made by the Minister of Finance and Customs, subject to provisos similar to those enumerated under paragraphs (*e*) and (*f*) for the Dominion of Canada (*see* previous page).

BAHAMAS.

The value of goods subject to *ad valorem* duty is to be the price charged to the importer at the place at which they were purchased.

TURK'S AND CAICOS ISLANDS.

The value of goods liable to *ad valorem* duty is to be the first cost of the goods at their *place of shipment,* without the addition of any shipping or other charges thereon.

JAMAICA.

In all cases where an *ad valorem* duty is imposed on any goods according to the true and real value thereof, such value shall be taken to be the market value thereof at the time the contract of sale is entered into in the market whence, or in the principal markets of the country whence, the same were imported, and shall be ascertained by the declaration of the importer of such articles, or his agent as provided in section 2 (iii) (below), and such declaration shall be made in the form prescribed. (Sec. 2 (i) of Law No. 20 of 1912.)

Costs of carriage from the place at which an importer purchased to the place of shipment shall not be included in the "market value," but where the cost of goods at the place of purchase includes costs of carriage and other charges to such place of purchase such costs of carriage and other charges shall be deemed to be a portion of the market value. (Sec. 2 (ii) of Law No. 20 of 1912.)

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

JAMAICA—*cont.*

The declaration by this section required shall in every case be made by the importer, except only when he may be absent or otherwise unable to make such declaration for cause to be deemed sufficient by the Chief Officer of Customs at the port of importation, and then it shall be made by his agent, and such declaration shall be signed in English characters and attested by a witness whose signature is known to the Collector or other proper Officer of Customs. Such declaration shall be attached to the invoice and produced to the Collector or other proper officer at the time of paying the duty on such goods; and such Collector or other proper officer is empowered and required to demand such invoice, with such declaration thereunto attached, previous to the entry of any goods on which an *ad valorem* duty may be due, or may attach under any law imposing the same, or for the regulation of the Customs of Jamaica. The invoice required to be produced shall distinctly and clearly set forth and describe the mark and number of each package containing the goods detailed in such invoice. The contents of each package must also be shown, and the value of each item forming the contents of the package, and such values shall not be subject to any deductions on account of freight or other charges. (Sec. 2 (iii) of Law No. 20 of 1912.)

The invoice of such goods shall include the value of all packages, receptacles, coverings, and wrappers in which such goods are packed or contained, together with all charges due or payable in respect of the preparing, packing, and putting up of the goods in the condition ready for shipment. (Sec. 6 of Law No. 21 of 1911.)

In cases in which no separate charge is made for outside or inside coverings or receptacles containing *ad valorem* goods, the fact that the cost of the coverings or receptacles is included in the cost of the goods shall be stated on the invoice, and failing such statement the Inspector of Invoices or other officer shall require the value of such outside coverings or receptacles to be appraised and added to the invoice value of the goods for duty. (Sec. 5 of Law No. 36 of 1911.)

CAYMAN ISLANDS.

The value of goods subject to *ad valorem* duties shall be taken to be the first cost of the goods at their place of shipment, without the addition of any shipping or other charges thereon, and shall be ascertained by the oath of the importer of such articles, or his known agent, and such oath shall be administered by the Collector or Chief Officer of Customs at the port of importation, or by a Justice of the Peace, and shall be attached to the invoice, and produced to the Collector or other proper officer at the time of paying the duty on such goods. The invoice required to be produced shall distinctly and clearly set forth and describe the mark and number, together with the contents and value, of every package mentioned therein. (Sec. 12 of Law No. 1 of 1897.)

ST. LUCIA.

The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and if procured otherwise than by *bonâ fide* purchase, calculated on the actual market value of such goods at the time of exportation to the Colony in the principal markets of the country whence such goods were imported; provided that the Treasurer is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in the invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice or by the entry appears to be a fair market value of such goods, at the place, and at the time that the same were purchased by the importer or consignor thereof.

No discount from the value of any goods chargeable with *ad valorem* duty will be allowed, unless it is clearly shown to the satisfaction of the Treasurer on the invoice or unless the same is verified by the signature of the manufacturer, merchant, or person from whom the goods set forth in the invoice were purchased, and by whom the discount has been, or purports to have been, actually allowed. (Ordinance No. 1 of 1912.)

APPENDIX I.—*continued.*

Tariff Valuation of Articles on which Percentage Duties are leviable on Importation into the British Self-Governing Dominions, Colonies, Possessions and Protectorates—*continued.*

St. Vincent.

The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the *genuine invoice* of such goods, and if procured otherwise than by *bonâ fide* purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to the Colony in the principal markets of the country whence such goods were imported; provided that the Collector of Customs or the proper Officer of Customs is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice as aforesaid, or by the entry, appears to be a fair market value for such goods, at the place, and at the time that the same were purchased by the importer or consignor thereof.

No discounts or deductions from the value of any goods chargeable with *ad valorem* duty will be allowed, unless such discount or deduction be clearly shown to the satisfaction of the Collector of Customs or other proper officer on the original invoice or unless the same be verified by the signature of the manufacturer, merchant, or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been, or purports to have been, actually allowed. (Ordinance No. 6 of 1913.)

Barbados.

The *ad valorem* duties are assessed on the *prime cost* of the goods as shown in the *invoice*,—freight, insurance, cost of package and other expenses being excluded.

Grenada.

The value of goods subject to *ad valorem* duties will be taken to be the true *invoice price*, excluding freight, insurance, and other charges.

Virgin Islands.

The value of goods liable to *ad valorem* duty will be taken to be the correct *invoice value* at the place from whence the goods were imported.

St. Christopher.—Nevis.

The value of goods liable to *ad valorem* duty will be taken to be the original *invoice value*, exclusive of shipping charges, cost of cases, bales, &c. (other than butts, puncheons, hogsheads, tierces, and trunks), and also of discount.

Antigua.

The value of goods liable to *ad valorem* duty will be taken to be the *invoice value* at the place from whence the goods were shipped, exclusive of the value of packages and wrappers other than butts, puncheons, hogsheads, tierces, and trunks

Montserrat.

The value of goods upon which *ad valorem* duty is charged will be taken to be the *invoice value* at the place of shipment, exclusive of the value of packages, other than butts, puncheons, hogsheads tierces, and trunks, and exclusive of freight, insurance, and shipping charges.

Dominica.

The value of goods liable to *ad valorem* duty will be taken to be the real and true *invoice price* of such goods at the place from whence the same were imported.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

TRINIDAD AND TOBAGO.

The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the *genuine invoice* of such goods, and, if procured otherwise than by *bonâ fide* purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Colony in the principal markets of the country whence such goods were imported; provided always, that the Collector of Customs or the proper Officer of Customs is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice or by the entry appears to be a fair market value for such goods, at the place, and at the time that the same were purchased by the importer or consignor thereof.

No discounts or deductions from the value of any goods chargeable with *ad valorem* duty will be allowed, unless such discount or deductions be clearly shown to the satisfaction of the Collector or other proper Officer, on the original invoice, or unless the same be verified by the signature of the manufacturer, merchant, or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been, or purports to have been, actually allowed.

When any invoice for goods purchased in a foreign country expresses the value of such goods in the coinage of that country, such value shall be assessed by the Customs Authorities in the Colony at the constant exchange value (based on the relative values of the precious metals) of such foreign coinage for sterling money, and the importer shall pay duty, when duty is payable at an *ad valorem* rate, on the amount calculated at such value. (Ordinance No. 10 of 1913.)

BERMUDA.

The value of goods liable to *ad valorem* duties is to be the true cost thereof at the place from whence the same were imported, but exclusive of the cost of packages and other charges.

BRITISH HONDURAS.

The value of goods subject to *ad valorem* duty is to be the real and true *invoice value* at the place from whence the same were imported.

The cost of the packages in which the goods are packed is included in the value of goods subject to *ad valorem* duties (Ordinance No. 6 of 1908).

BRITISH GUIANA.

The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the *genuine invoice* of such goods, and if procured otherwise than by *bonâ fide* purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Colony in the principal markets of the country whence such goods were imported: provided always that the Comptroller, or the proper officer of Customs is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice or by the entry appears to be a fair market value for such goods at the place and at the time they were purchased by the importer or consignor thereof.

No discounts or deductions from the value of any goods chargeable with *ad valorem* duty will be allowed unless such discounts or deductions be clearly shown to the satisfaction of the Comptroller, or other proper Officer, on the original invoice, or unless verified by the signature of the person from whom the goods described in the invoice were purchased, and by whom such discount or deduction has been, or purports to have been, actually allowed.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

BRITISH GUIANA—*cont.*

When any invoice for goods purchased in a foreign country expresses the value of such goods in the coinage of that country, such value shall be assessed by the Customs Authorities in the Colony at the constant exchange value (based on the relative values of the precious metals) of such foreign coinage for sterling money, and the importer shall pay duty, when duty is payable at an *ad valorem* rate, on the amount calculated at such value.

CYPRUS.

The value of goods liable to *ad valorem* duties will be calculated on the value at the place of shipment or purchase of the goods imported, with the addition of the cost of transport, including insurance, necessary for the importation of the goods into the Island, as far as the port of final discharge.

In the case of goods the duties on which are charged at *ad valorem* rates, the proper Officer of Customs may, if he has reason to believe that the value declared by the importer or his agent is insufficient, on giving notice to the importer or his agent before clearance of the said goods, take the goods on paying to the importer or his agent the amount of the value declared by him, with an addition of 5 per cent., such payment, together with the restitution of any duty which may have been paid on such goods, to be made within 15 days following the declaration; or the proper Officer of Customs may, if he has reason to believe that the value declared by the importer is insufficient, take the duties *in kind.* (Ordinance No. 22 of 1899.)

APPENDIX II.

SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES.

BRITISH INDIA.

The duties are levied in all Provinces upon the *net* weight of the goods imported.

In *Madras* actual weighing is made of the whole or of a percentage of each consignment. When the packing is not uniform the whole of the consignment is weighed. In other cases, a percentage is weighed, varying according to the nature of the article and the circumstances of importation. The only goods not weighed are cigarettes which importers may, if they choose, have assessed at 6 ounces per 100.

In *Bombay*, the usual practice is to weigh a portion of the merchandise, usually ten per cent., and to deduce an average weight for the whole. But importers are allowed the option of having the whole consignment weighed if they are not satisfied with the result of the percentage weighing. The goods are weighed gross, and the accepted average tare, if any, for the class of goods is allowed after usual weighment, gross and net, of a few items only, to test the correctness of the allowance for tare.

In *other Provinces* when duties are levied on the net weight without actual weighment, the invoiced weight is accepted subject to an occasional test weighment of a portion of the consignment.

At *Calcutta*, however, when invoices are not produced or are not accepted, weighments are made in accordance with the following Scale: —

No. of Packages.	*No. to be weighed.*
When not exceeding 50	10
When exceeding 50 but not exceeding 150	15
" " 150 " " 500	10 per cent.
" " 500 " " 1000	8 per cent. with a minimum of 50 packages.
" " 1000	5 per cent. with a minimum of 80 packages.

At Calcutta, ordinarily a certain proportion of each consignment of tobacco, cigarettes, and cigars is weighed, British Customs certificates being accepted in those cases in which the weights entered therein agree with the weights registered in the Customs House.

Tare allowances are ordinarily ascertained either by actual weighment, or the weights given in the invoice are accepted. A list of tares is maintained, and periodically checked and revised at Madras, Bombay, and Karachi for goods regularly imported in packages of uniform or usual description. These tares are allowed, unless there is reason to suspect that a new form of packing has been accepted, in which case a fresh weighment is made. At Calcutta, allowance for tare is made by actual weighment of one of the receptacles similar to those in which the goods are imported. At Chittagong, no tare allowance is granted where the invoice or other documents do not show a tare.

The weight of spools, reels, and cards which are used for certain articles is not taken into consideration in assessment for duty, as goods put up on these articles are either free or subject to *ad valorem* duty under the present Tariff, but if any such articles should be assessed on a basis of weight, the weight of the interior packing would not be included for duty purposes.

There are no special Regulations in force bearing on the above subject in any Province of British India but certain Rules and Standing Orders are in operation in the *Rangoon* Custom House regarding the weighment of articles subject to duty on a basis of weight, as follows:—

Salt when imported in bulk is weighed and duty is assessed on actual weighment; when imported in tins or bottles the net invoice weight is accepted.

Salted fish, coffee, sago, garlic, dates, betelnuts, pepper, &c., which are usually imported without being covered by reliable invoices are dealt with as follows:— An average of 15 per cent. of each consignment is selected by the Examining

APPENDIX II.—*continued.*

SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*

BRITISH INDIA—*continued.*

Officer and weighed gross. The average tare of the exterior and interior packing materials is then ascertained and the tare is then deducted from the gross weight and the whole consignment is then assessed to duty on the net weight worked out on this basis.

Sugar in bags, in bulk, when accompanied by reliable invoices showing weight, is assessed on such weight subject to check weighments of from 3 to 5 per cent. of each parcel. When not accompanied by invoices, and the bags appear to be of uniform size, duty is levied on the net weight based on the weighment of 6 per cent. of each parcel.

Cigars, cigarettes, and tobacco in tins or packets are assessed to duty on the net weight shown on the invoice, subject to check weighments of the contents of one or more tins or packets, except where small quantities for personal consumption are brought by passengers, or are imported by post, when they are charged with duty on an estimated average weight, or on a previously recorded weight of similar brands.

Tobacco imported in bulk is assessed to duty on a basis of actual weighing.

Butter and dyes in tins, and paints in kegs or tins are assessed on the basis of invoice weights.

Metals imported loose or in packages are treated similarly to the above. In very rare cases, however, when not covered by invoices or weight notes, the whole parcel is weighed gross and tare.

Raw Silk from China, covered by reliable invoices, is assessed on invoice weights, and check weighments of small percentage are made. When invoices are not accepted, the levy of duty is based on the weighment gross and tare of from 20 per cent. to 30 per cent. of every parcel.

The following particulars are taken from instructions to appraisers of goods for duty on importation at Rangoon.

In the case of *sugar*, where satisfactory invoices are produced, no deduction is to be made on account of wastage. The invoice quantity will be accepted as correct, but 5 per cent. will be detained and part weighed as a check. Where there are no invoices, 6 per cent. will be weighed in full and duty levied on the whole quantity on the basis of that weighment.

Bills of Entry for the following goods will be taken in to the Customs Officer at the wharf after being noted and before assessment of duty. The Officer at the wharf will weigh a percentage of the goods and note the result on the reverse of the Bill of Entry. He will at the same time outpass 80 per cent. and detain 20 per cent. of the consignment. The importer will then make the necessary entries and present the Bill of Entry to the appraiser for assessment of duty. After the duty has been paid and the Assistant-Collector's orders obtained, the duplicate Bill of Entry will be presented to the Customs Officer at the wharf in order that delivery may be obtained of the balance:—

Almond, Arsenic, Betelnuts, Betel tree bark, Cassia, Camphor, Coffee, Cubebs, Dammer, Edible herbs, Fish (dry and wet), Gambier, Garlic, Ginger (dry), Groundnuts, Gum Benjamin, Lard, Mace, Nutmegs, Pepper (long, black, and white), Rattan, Sago, Sandalwood, Sugar, Sugar Candy, Tapioca, Tea, Teel Seed, Yeast, Vermicelli, and Macaroni.

Of the above goods, those that are assessed to duty *ad valorem* must not be outpassed by the wharf officer until the wharf appraiser has seen and initialled the Bill of Entry. All goods, whether assessed at a tariff rate or *ad valorem* must be examined before delivery. If importers have invoices and declare weights from them, there is no objection to the Bill of Entry being put through in the ordinary way, but if this course is adopted, importers risk being penalised for misdeclaration if the weight is misdeclared.

APPENDIX II.—*continued.*

SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*

BRITISH INDIA—*continued.*

All consignments of tobacco from foreign ports shall be carefully weighed and examined by the Customs Officers on the wharf. Tare weights for each separate consignment shall be ascertained by actual weighments. If the cases containing the tobacco are apparently uniform in size, then the tare weight and the actual contents of 10 per cent. shall be found by first weighing the case intact, and then emptying out the tobacco and weighing it. All results shall be entered on the tally sheet and endorsed on duplicate Bill of Entry. If the tare weights are constant, then the average tare of 10 per cent. shall be the tare allowed for the cases. The remaining 90 per cent. shall be weighed intact and the tare of the cases as ascertained above be allowed for. Allowances shall be made for the paper wrappings on the packets of tobacco on the basis of the actual tare of such wrappings. For this purpose, the Head Appraiser shall direct the Examining Officer or Wharf Appraiser to forward a given number of packets, under seal to the Custom House. The number of packets in a case shall be noted on the tally sheet and endorsed on the duplicate Bill of Entry. The Officer in charge of the shed and the Wharf Appraiser shall make occasional test weights to check their accuracy.

The duplicate Bill of Entry with particulars duly endorsed shall be sent to the Head Appraiser together with sample packets of the tobacco.

Tobacco imported in tins with the actual weight of the contents shown in the invoice (such as 1 lb. tins, &c.) may be passed under the Head Appraiser's orders only. A sample tin of each of the various sizes shall be forwarded to him for orders. He shall occasionally check the contents by actual weighing which shall be noted on the reverse of the duplicate Bill of Entry.

Bills of Entry for cigars and cigarettes from foreign ports shall be dealt with by the Head Appraiser who will decide whether the whole consignment or a part only shall be brought into the Custom House for examination. Five per cent. of the tins of cigarettes and boxes of cigars of each variety imported shall be examined separately and if found to be of uniform size the contents of one or more tins or boxes shall be counted out and the weight of 100 cigarettes or 100 cigars carefully ascertained by actual weighment. This rule does not apply to cigarettes subject to duty at the rate of Rs. 5 per thousand, except to ascertain if they fall under the higher or lower rate of duty.

All tobacco, cigars, and cigarettes (except cigarettes known to weigh less than 3 lbs. per thousand, and tobaccos, cigars, or cigarettes imported in small quantities for personal consumption) shall, in the first instance, be assessed to duty on the basis of actual weighments made at the Custom House and the weights recorded in the Register maintained in the Appraising Branch Subsequent importations of these articles will be assessed to duty on the basis of previous weighments recorded in the Register. Checkweights will, however, be made periodically (say every three months) to see that the size of the cigarettes or cigars or the capacity of the tins of cigarettes or tobacco have not been altered.

Tobacco, cigars, and cigarettes imported in small quantities for personal consumption need not ordinarily be opened for weighing, but may be assessed to duty on previously recorded weights or provisionally on an estimated average weight subject to amendment if necessary.

CEYLON.

The duties are levied on the *net* weight of the goods imported. Such goods are always examined—an average examination being made in the case of large consignments, unless satisfactory invoices showing the net weight are produced. The weight of packages, &c., is included.

APPENDIX II.—*continued.*

SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES AND AS TO TARE ALLOWANCES—*continued.*

CEYLON—*continued.*

In the case of grain and certain other articles, there are recognised tare allowances, the principal of which are as follows :—

ARTICLES AND TARE ALLOWANCES.		
Agerbuty	*Per bag*	8 lbs.
Anger	*Per double bag*	8 ,,
Angoor	,, ,,	8 ,,
Almonds	,, ,,	8 ,,
Amlu	*Per single bag*	4 ,,
Aniseed	*Per bundle*	14 ,,
	Per bag	4 ,,
Beeswax	*Per case*	28 ,,
Benjamin	*Per bundle*	14 ,,
	Per case	21 ,,
Bran	*Per bag*	4 ,,
Cement	*Per barrel of 400 lbs.*	25 ,,
Cheakkai	*Per double bag*	5 ,,
Chillies, Adrampatam	*Per bundle*	14 ,,
,, Kilakari	,,	14 ,,
,, Madras	,,	15 lbs. 3 inner bags. 20 ,, 4 ,,
,, Paumben	,,	14 lbs.
,, Tuticorin	,,	5 ,,
Cigarettes	*Per* 100	$\frac{1}{4}$ oz.
,, Beedies		$66\frac{2}{3}$ %
Cloves	*Per bag*	4 lbs.
Coffee	,,	$2\frac{1}{2}$,,
,, (parchment)	,,	$17\frac{1}{2}$,,
Coriander seed, Bombay	*Per bundle*	14 ,,
,, ,, Madras	*Per single bag*	3 ,,
,, ,, Tuticorin	*Per double bag*	6 ,,
Cummin seed	*Per bundle*	14 ,,
	Per double bay	8 ,,
Cutch	*Per small bag*	14 ,,
	Per large case	28 ,,
Currants	*Per case*	14 ,,
Dates, Bombay	*Per bundle*	14 ,,
Fennel seed	*Per double bay*	8 ,,
	Per bundle	14 ,,
Figs	,,	14 ,,
Fish, Maldive	*Per bag*	4 ,,
,, Tuticorin	,,	4 ,,
,, Persian Gulf	*Per bundle*	14 ,,
,, Other kinds	*Mat bags*	7 %
	Cases	7 %
Flour, wheat	*Per bag*	4 lbs.
,, sooji	,,	4 ,,
Fuller's earth	*Per bundle*	8 ,,
Garlic	*Per bag*	6 ,,

APPENDIX II.—*continued.*

Summary of Regulations as to levying of Customs Duty on the Gross or Net Weight of Goods Imported at Specific Rates, and as to Tare Allowances—*continued.*

Articles and Tare Allowances.

Ceylon—*cont.*

Gathy wavery	*Per bundle*	14 lbs.
Ghee	*Per kerosine tin*	2 „
	Per half tin	1 „
	Per jar	14 „
Gingelly seed	*Per small bag*	4 „
Ginger	*Per bag*	6 „
	Per bundle	14 „
Gooseberry	*Per bag*	8 „
Grain, other than rice, moong, dholl, &c.	*Per single bag*	2½ „
	Per double bag	4 „
Groundnuts	*Per bag*	4 „
Jaggery (mats)	*Per bundle*	25 %
Jaggery	*Per pot*	14 lbs.
	Per case of 2 kerosine boxes	28 „
Jardaloo	*Per double bag*	8 „
Kadu	„ „	8 „
Kismis (large)	*Per bundle*	14 „
„ (small)	„	8 „
Mansal	*Per bag*	4 „
Mathe seed	„	4 „
Mustard	„	4 „
Oil	*Per tin*	2 „
	Per cask	20 %
Onions, Bombay	*Per basket*	½ lb.
„ Madras	*Per bag*	4 lbs.
„ Tondi	*Per basket*	4 „
„ Tuticorin	*Per bag*	10 „
Pepper	„	4 „
	Per bundle	14 „
Poonac	*Per bag*	2½ „
	Robbins	10 „
Poppy seed	*Per double bag*	8 „
Potatoes	*Per bag*	4 „
	Per case	12 „
Raisins	*Per bag*	8 „
	Per bundle with wadding	14 „
Rice, Bombay	*Per bag*	5 „
„ Calcutta	„	2 „
„ Coast	„	5 „
„ Karachi, „ Negapatam, „ Rangoon	*Per single bag*	2½ „
	Per double bag	5 „
„ Singapore	*Per single bag*	2½ „
	Per double bag	4 „
Saltpetre	„	8 „
Soap	„	8 „
Sugar, China	*Per bundle*	4 „
„ Cuddalore	*Per bag*	5 „
„ Madras	*Per cloth-lined bag*	5 „
„ Mauritius	*Per bag*	4 „
Sugar candy, Bombay	*Per bundle*	10 %
„ Kolassagarapatam	*Per case*	28 %
	Per bundle in mats	8 %
„ Singapore	„ „	8 %

APPENDIX II.—*continued.*

Summary of Regulations as to levying of Customs Duty on the Gross or Net Weight of Goods Imported at Specific Rates, and as to Tare Allowances—*continued.*

Articles and Tare Allowances.

Ceylon—*cont.*

Tamarind, Calcutta	*Per bag*	4 lbs.
„ Colochel	*Per double bag*	8 „
„ Tuticorin	„ „	8 „
Tobacco, Hooka	*tins*	2 „
„ Manufactured	*Per bag*	6 „
	Per bag and mat	8 „
„ Unmanufactured	„ „	4 „
Turmeric, Madras	„ „	4 „
„ Tuticorin	„ „	6 „
Twine	*Per bundle*	6 „
	Per bale with hoops	35 „
Yarn, Madras	*Per bale*	35 „

Mauritius.

The duty is levied upon the net weight of goods imported.

When actual weighing is not resorted to, the net weight is taken from the invoices, and, in cases where these are not produced, the goods under examination are unpacked and weighed.

When the merchandise comprises the value of spools, reels, or other packing which are not separated when the goods are offered for sale, the duty is charged thereon.

Seychelles.

The duty is levied upon the net weight of goods imported.

In cases where the goods are not actually weighed, the invoice weights are accepted, but these weights are periodically tested.

No duty is claimed on the weight of reels, cards, or packages.

Commonwealth of Australia.

Duties are levied upon the net weight of goods imported at specific rates, except in certain specified cases provided for in the Tariff Act (viz., tobacco, solid spirit heaters, confectionery, liquorice, preserved fish, preserved peel in liquid, preserved meat in tins, and framed paper manufactures).

Net weights are determined by stripping the tare and weighing a portion of a consignment, and if the results thus obtained agree with the invoices, the invoices are accepted for the whole consignment; if, however, the results differ from the invoices, further weighings are made.

When goods are invoiced, marked, listed, catalogued, or sold, as of a size or quantity greater than their actual size or quantity, duty is to be charged on such greater size or quantity.

In cases where there is no evidence, apart from the invoice, of reputed quantity or contents, and such invoice shows also the actual quantity or contents, duty may be accepted on such actual quantity or contents.

Territory of Papua.

Duties are levied upon net weight of goods imported at specific rates. If any dutiable article is imported in the form or shape of a bag, package, box, tin, jar, bottle, or similar thing marked or labelled or commonly sold as containing or reputed to contain a specific quantity of such article, such bag, &c. shall, as against the importer, be deemed to contain such specific quantity.

Spools, reels, cards, &c. are valued together with the merchandise in assessing value or duty, but outside packages, &c. are admitted free.

APPENDIX II.—*continued.*

SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*

DOMINION OF NEW ZEALAND.

Duties are levied on the net weight of goods imported, with the exception of fancy confectionery, tobacco, preserved fish, and jams.

Goods having standard weights, such as preserved herrings, jam, mustard, &c., are usually accepted at invoice weights, subject to an occasional check by weighing gross and deducting the average tare on stripping a few tins.

The only cases in which cards and packages are weighed for duty are those of fancy confectionery, where the internal package as sold to the consumer is weighed in with the confectionery, and cigars and tobacco which include for duty the weight of bands, wrappers, tabs, labels, or similar attachments.

FIJI.

Specific duties are levied on the net weight of goods imported.

Where, however, any article subject to specific duty is imported in any bag, box, tin, jar, bottle, or any other package intended for retail sale, and marked or labelled or commonly sold as containing a specific quantity of such article, such bag, &c. shall be deemed, as against the importer, to contain such specific quantity.

UNION OF SOUTH AFRICA.

Duties are levied on the net weight of goods imported, subject to the provisions of the General Note made in the Customs Tariff to the effect that—

(1) 24 reputed half-pints, 12 reputed pints, 6 reputed quarts, and 4 reputed imperial quarts shall be deemed to be not less than 1 gallon;

(2) Tins, jars, or other receptacles of reputed weight shall be deemed to be not less than such weight.

It is also provided in a further Regulation that "all tins and other receptacles "containing ingredients liable to a rated duty, and to which the General Note in the "Customs Tariff as above stated is applicable, must bear, indelibly stamped on "the vessel as well as printed across the label, the actual weight of the contents, "otherwise duty will be levied on the reputed weights or measures."

Importers are advised to have the gross and net weights and tare shown clearly on all invoices, and the information thus given is acted upon when assessing duties, subject to repeated checks by the Examining Officers.

RHODESIA.

Duties are levied on the net weight of goods imported, subject to the provisions of the General Note made in the Customs Tariffs of both Southern and Northern Rhodesia to the effect that—

(1) 24 reputed half-pints, 12 reputed pints, 6 reputed quarts, and 4 reputed Imperial quarts shall be deemed to be not less than 1 gallon;

(2) Tins, jars, or other receptacles of reputed weight shall be deemed to be not less than such weight.

It is also provided in a further Regulation issued by the Government of Southern Rhodesia that: "all tins and other receptacles containing ingredients liable to a rated duty, "and to which the General Note of the Tariff is applicable, must bear, indelibly stamped "on the vessel, as well as printed across the label, the actual weight of the contents, other-"wise duty will be levied on the reputed weights or measures."

NYASALAND PROTECTORATE.

There are no goods on which the duty is computed by weight on importation into the Protectorate.

UGANDA PROTECTORATE.

Same as Nyasaland Protectorate.

EAST AFRICA PROTECTORATE.

Same as Nyasaland Protectorate.

APPENDIX II.—*continued.*

SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*

SOMALILAND PROTECTORATE.

Same as Nyasaland Protectorate.

ST. HELENA.

Duties are levied on tobacco and alcoholic and distilled liquors, and are computed "by measurement only."

PROTECTORATE OF NORTHERN NIGERIA.

Duties are, for the most part, levied at the coast ports of S. Nigeria on the net weight of goods imported.

[Under a Customs Notice published in the Northern Nigeria Gazette of 15th April 1913, it is stated that the *gross* weights of all cotton and other textile goods should be shown on the Invoices and Bills of Entry.]

SOUTHERN NIGERIA.

Duties are, for the most part, levied on the net weight of the goods imported. Coral, beads, yarn and grey baft are dutiable on the gross weight. The invoice weight is accepted, but verification is made by weighing a percentage of the total quantity imported. Comparison is also made with previous importations.

[Under a Notice issued by the Southern Nigerian Government in September 1911 it was stated that in case goods dutiable by gross weight are packed together with other goods, or with goods of different kinds dutiable by weight, the net weight of such goods shall be increased by 20°/₀ for the purpose of assessing the amount of duty leviable on the gross weight at the discretion of the Customs Officer.]

Where the duty is levied on the gross weight of any article no deduction is to be made on account of any packing or package, and the duty is to be assessed on the article including any packing or package.

[It is stated in the Code of Regulations that "packages in which goods are ordinarily imported" are exempt from duty, but such packages do not include the packages in which the goods are sold on the market, forming practically a portion of the merchandise, nor the paper coverings in which pieces of cotton, silk, satin, velvet, &c. are made up.

It is further stated in the Code of Regulations that the *gross* weights of all cotton and other textile goods should be shown on the Invoices and Bills of Entry.]

GOLD COAST.

Duties are levied on the net weight of the goods imported. Where actual weighing is not resorted to, the invoice weight and tare is accepted.

In the case of goods liable to specific rates of duty, spools, reels, cards, packages, &c., are admitted free of duty.

SIERRA LEONE.

Duties are levied on the net weight of the goods imported.

The amount is ascertained by weighing, no tare being allowed.

No deduction is made for spools, reels, or cards. Outside packages of every description are admitted free of duty.

GAMBIA.

Duties are levied on the net weight of goods imported.

Where any question arises the actual content of the package is weighed, and the duty assessed thereon. If no question, however, arises, the net weight as shown on the invoice is accepted.

Such articles as spools, reels, and cards, &c., are subject to *ad valorem* rates of duty, and, consequently, their weight need not be taken into consideration.

APPENDIX II.—*continued.*

Summary of Regulations as to levying of Customs Duty on the Gross or Net Weight of Goods Imported at Specific Rates, and as to Tare Allowances—*continued.*

Dominion of Canada.

The Canadian Government states that duty is levied in accordance with the provisions of the tariff, there being no general rule as to whether duties are levied on the gross or net weight of goods on importation.

For tare and draft allowances in regard to sugar, *see* "sugar" in body of this Return.

The tariff provides that the usual coverings (except receptacles capable of holding liquids) containing goods subject to a specific duty only shall be free of duty.

The term "coverings" is held to include packing boxes, crates, casks, cartons, wrapping, sacks, bagging, rope, twine, straw, or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.

Newfoundland.

Customs duties on goods subject to specific rates of duty are levied on the net weight of the goods imported, as shown by the invoice, but test weight is made of a portion or whole of the goods as the Customs Department may find necessary.

The usual coverings (except receptacles capable of holding liquids) containing goods subject to specific duty only are admitted free of duty.

The term "coverings" includes the same articles as specified for the Dominion of Canada above.

In making entry for goods enclosed by dutiable coverings, *e.g.*, carboys, casks, flasks, bottles, and cases, such coverings are subject to fixed valuations.

Straw wrappings, when used as outside coverings on dutiable goods. and when not included in the cost of the goods, are valued at half their cost at the port of export.

Crates in which earthenware is packed (including straw) are valued at one-fourth their cost at the port of export.

Bahamas.

Duties are levied on the invoiced weight of the goods imported, *i.e.*, the net weight, excluding packages containing them.

Goods are not weighed, and there is no tare allowed.

Turks and Caicos Islands.

Duties are levied on the net weight of the goods imported. Duty is calculated on the weight given in the invoice after inspection by the Customs officer. If any dispute or question arises the articles are weighed.

The packages containing the goods are not charged to duty according to weight, but are subject to a duty of 10 % *ad valorem.*

Jamaica.

Duties are levied on the net weight of the goods imported.

When there is no reason to doubt the accuracy of the invoice weights, the invoice tare is allowed. By frequent test the tares of certain goods have been found to vary very little. Tares are fixed by the Landing Surveyor on various articles, such as bacon and hams, butter, cheese, lard, corn, bread and biscuits, salt, and tobacco, for particulars of which *see* the body of this Return.

As regards the coverings of the articles, the ordinary outside casing of any goods liable to a rated duty is exempt from duty. In the case of goods, however, liable to duty on the value thereof, the value of all outside and inside coverings or receptacles containing such goods, together with the value of all labels, wrappers, or other attachments are deemed to be a portion of the value of such goods for duty and included in such value; provided, that all packages or coverings containing either free or rated goods, apparently designed for use other than in the importation of the goods they contain, shall be subject to the same rate of duty as would thereon be levied if imported empty or separate from their contents.

All outside packages containing mixed goods (*i.e.*, goods liable to rated and *ad valorem* duties) are liable to *ad valorem* duty, and when the packages contain *ad valorem* and free goods, the outer package is liable to the same rate of duty as such *ad valorem* goods.

APPENDIX II.—*continued.*

Summary of Regulations as to levying of Customs Duty on the Gross or Net Weight of Goods Imported at Specific Rates, and as to Tare Allowances—*continued.*

St. Lucia.

Duties are levied on the net weight of goods imported.

The duties are levied either on the actual net weight after weighing or on the net weight as stated in the invoice. There are no tare allowances accorded in any case. No duty is charged on spools, reels, cards, &c. used for goods paying specific duty, as their weight is not included in that of such goods.

[Under Act No. 1 of 1912 (sec. 8) it is, however, provided that if any article liable to a specific duty is imported in any bag, box, tin, jar, bottle or any other package intended for retail sale and marked or labelled or commonly sold as containing or commonly reputed to contain, a specific quantity of the article, the bag, &c., shall be deemed as against the importer, to contain such specific quantity. In all cases where the package is not so marked, the duty, if payable on weight may, in the discretion of the Treasurer, be calculated on the gross weight of such package and its contents.]

St. Vincent.

Duties are always levied on the net weight of goods imported.

In most instances, duties are calculated on invoices, which invariably show the net weight. Many invoices also show the tare.

In the case of articles imported regularly, there is a recognised tare (the average weight of the package).

In the case of barrels, the tare is 20 lbs.; sugar bags, 4 lbs.; rice bags, 3 lbs.

Test examinations are also resorted to at intervals, when both contents and packages are weighed. The tare in every instance is one adopted after frequent test of the weight.

The weight of spools, reels, cards, &c. is disregarded when duty is being calculated. The articles of merchandise, of which they form a part, are subject to *ad valorem* duty, and these articles are regarded as being included in the cost of goods imported.

Packing cases are admitted free of duty.

Barbados.

Duties are levied on the net weight of the goods imported.

When the goods are not actually weighed, duty is levied and tare allowance made on knowledge gained by practical experience.

Spools, reels, cards, &c., are subject to *ad valorem* duty, and the duty is collected thereon if they are the inner packages.

Grenada.

Duties are levied on the net weight of the goods imported.

Invoiced weights are accepted, but in case of doubt, weighing is resorted to.

Spools, reels, cards, &c., are subject to *ad valorem* duty.

Leeward Islands.

Duties are levied on the net weight of goods imported.

The shippers' invoice weights are accepted.

In the case of goods subject to specific duties, spools, reels, cards, &c., used in connection therewith, are admitted free of duty, but when used as part of merchandise liable to *ad valorem* rates, such articles are subject to duty.

Trinidad and Tobago.

Duties are levied on the net weight of goods imported.

Actual weighing of goods paying specific duty is always resorted to, and tare allowance arrived at in each case.

Spools, cards, reels, &c., forming part of merchandise imported are subject to *ad valorem* duty. The packages or coverings in which any articles are contained, being the usual or proper packages or coverings, but not including the cans, tins, bottles, cases, boxes, or other receptacles or coverings enclosing or containing any articles or substances liable to duty on importation according to the value thereof, are exempted from duty.

[It is provided under sec. 7 of Ordinance No. 10 of 1913 that if any article subject to the payment of specific duty is imported in any bag, box, tin, jar, bottle, or any other package intended for sale and marked or labelled, or commonly sold as containing or commonly reputed to contain a specific quantity of such article, such bag, box, tin, jar, bottle or any other package as aforesaid, shall be deemed, as against the importer, to contain such specific quantity. In all cases where such package is not so marked or labelled or commonly sold or reputed, the duty, if payable by weight, shall be calculated on the gross weight of such package and its contents.]

APPENDIX II.—*continued.*

Summary of Regulations as to levying of Customs Duty on the Gross or Net Weight of Goods Imported at Specific Rates, and as to Tare Allowances—*continued.*

Bermuda.

Duties are levied on the net weight of goods imported. For the few goods liable to duty by weight in Bermuda, the net weight as shown on the invoice is accepted. In cases of doubt actual weighing of the goods is resorted to. No regulations have been issued on the subject.

As regards the inclusion of the weight of spools, reels, cards, packages, &c. for duty purposes, tobacco, cigars and cigarettes are the only goods liable to specific duty by weight which are affected, and the weight of packages is not included for purposes of duty.

British Honduras.

Duties are levied on the net weight of goods imported, and the invoices of such goods are relied upon to obtain the net weights.

As regards spools, reels, and cards it is stated that all goods imported on such articles pay *ad valorem* duty, so there is no occasion to consider their weights.

British Guiana.

Duties are levied on the net weight of the goods imported, except that if any article subject to the payment of a specific duty is imported in any bag, box, tin, jar, bottle, or other package intended for retail sale and marked or labelled or commonly sold as containing, or commonly reputed to contain, a specific quantity of such article, such bag, &c. shall be deemed, as against the importer, to contain such specific quantity. In all cases where such package is not so marked or labelled, or commonly sold or reputed, the duty (if payable on weight) shall be calculated on the gross weight of such package and its contents.

In cases where the weight for duty is not arrived at by actually weighing the goods *net*, a test check of the quantity entered by the importer is made by weighing a percentage *gross* and making an estimated allowance for the tare. If the results closely approximate the quantity entered by the importer, such account is accepted for revenue purposes, but where an appreciable difference is found, a percentage of the goods is weighed net and the account for duty raised upon the whole consignment accordingly.

Articles such as spools, reels, cards, packages, &c. which form part of the merchandise in the condition in which it is offered for sale are not charged with duty, except in the following cases:—

Goods packed in trunks and canisters, hogsheads and puncheons not containing tobacco, coals, lime, wines or spirits, and inner packages of a fancy description. Such articles are charged at the *ad valorem* rate of duty.

It is stated in the "Customs Regulations, 1912" (par. 122) that the undermentioned articles, which are weighed gross, are usually accorded the following tare allowances:—

Articles.	Usual average tare.
Arrowroot in barrels	20 lbs. per barrel.
Bacon and hams	As marked.
Bran and pollard in bags	2 or 3 lbs. per bag.
Bread and biscuits in barrels	20 lbs. per barrel.
Butter in firkins	21 lbs. per firkin.
Currants and raisins in boxes	Invoice tare (if satisfied).
Dholl and flour in bags	3 lbs. per bag.
Flour in barrels	20 lbs. per barrel.
Ghee in tins	3 lbs. per tin.
Ginger in bags	3 lbs. per bag.
Herrings, smoked, in boxes	1½ lbs. per box.
Oats in bags	2 or 3 lbs. per bag.
Rice in Bags	3 lbs. per bag.
Sago in Bags	3 lbs. per bag.
Salt, fine, in bags	3 lbs. per bag.
„ coarse in bags	2 or 3 lbs. per bag.
Seeds (dutiable) in bags	3 lbs. per bag.
Tapioca in bags	3 or 4 lbs. per bag.
Tumeric	3, 4 or 5 lbs. per bag.

APPENDIX II.—*continued.*

SUMMARY OF REGULATIONS AS TO LEVYING CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*

GIBRALTAR.

Tobacco is the only article on which duty is leviable according to weight.

The duty thereon is levied on the net weight imported. Actual weighing is, as a rule, resorted to, but on large consignments invoice weights are accepted after verification by testing the actual weight of a given number of bales, boxes, &c. varying from 10 °/₀ to 20 °/₀ of the total. Tare allowances are accepted as shown on the invoice, but, in case of doubt, the actual tare is verified.

MALTA.

Duties are levied on the net weight of the goods imported. Actual weighing of the goods is always resorted to. In the case of goods imported in sacks of uniform size, only a percentage of the sacks are weighed, the remainder being calculated on the weight thus obtained. The tare of each consignment is generally tested. When goods, however, are shipped by English or American firms, the tare shown on the invoice is accepted if the Customs Officer is satisfied.

In the case of packages, &c. which form part of the merchandise in the condition in which it is offered for sale, the net weight of one or two packages is ascertained, and on the result thus obtained the duty on the whole parcel is calculated.

Goods subject to duty in Malta are not such as need be imported on spools, reels, or cards.

CYPRUS.

Duties are levied on the net weight of goods imported, which is arrived at by estimation.

There are no specific duties leviable on spools, reels, cards, packages, &c. when forming part of merchandise in condition in which it is offered for sale.

BRITISH NORTH BORNEO.

Duties are levied on the net weight of the goods imported. Weighing is always resorted to, except in such cases where the tare allowance is well known from previous weighing operations.

There is no rule regarding the inclusion or exclusion for duty purposes of the weight of spools, reels, cards, and packages, &c., as these articles are subject to *ad valorem* duties.

SARAWAK.

Tobacco and salt are the only articles imported direct from a foreign port on which duties are leviable according to weight.

The duty thereon is levied upon the net weight imported. Fifty cigarettes in tins are estimated as equal to ¼ lb., 100 as ½ lb., &c. The weights of coverings and cases of other tobacco, as well as of salt, have been ascertained, and deductions are made accordingly as the variations are very slight.

APPENDIX III.

BRITISH INDIA.

Provision is made for the imposition of *additional* (Acts Nos. 14 of 1899 and 12 of 1903) and *special* (Acts Nos. 8 of 1902 and 11 of 1904) duties on sugar imported into British India from such countries as grant bounties on the production or exportation of sugar.

At the present time there are no additional or special duties levied on bounty-fed sugar imported into British India.

In the case of *Russia*, however, it is provided that the following *special* duties leviable on sugar of *Russian* origin are only remitted when such sugar is imported into British India direct from the country of production, or through another country which is also a party to the Brussels Sugar Convention of 1902 without having been transhipped at, or unloaded in, or carried through, any country which is not a party to the Convention. Such sugar must be accompanied by the prescribed certificate of origin. (Customs Circular No. 6 of 1908.)

Countries.	Kinds of Sugar.	Special Duties. (*See* Note above.)			
		Local Currency.			English Equivalent.
	SPECIAL DUTIES.	Rupees.	annas.	pies.	*s. d.*
Russia - -	Refined sugar - - *Per cwt.*	9	10	2	12 10¼
	Unrefined sugar - „	5	15	10	7 11$_{8}$

APPENDIX III.—*continued.*

BRITISH SOUTH AFRICA

(Union of South Africa and Rhodesia (*d*)).

Rates of **Additional** Duties leviable on Sugar imported into British South Africa and upon which Bounties are granted in the Country of origin.

Provision is made, in the Tariffs for the Union of South Africa and Rhodesia, that in the case of sugar upon which bounties are granted in the country of origin, an Additional Duty equal to the amount of such bounty shall be levied on such sugar on its importation into the Union of South Africa and Rhodesia, respectively.

The following are the rates of Additional Duties leviable on sugar imported from the under-mentioned Countries:—

Countries.		Additional Duties to be levied.		
		Raw Sugar.	Refined Sugar.	Candied Sugar.
		s. d.	s. d.	s. d.
Commonwealth of Australia	*Per* 100 *lbs.*	3 0 (*a*)	3 0 (*a*)	3 0 (*a*)
Spain	„	7 11	7 11	—
Japan	„	—	—	0 11½
Roumania	„	5 6	7 3	—
Russia	„	2 2¼	2 11¼	—
Brazil	„	12 11	12 6	—
Chili	„	2 1¾	4 9	—
Argentine Republic	„	5 5	7 2 (*b*)	3 9
Costa Rica:				
White sugar	„	7 4	7	—
All others	„	5 5½	5 4	—
Nicaragua	„	12 6	12 5	—
Mexico	„	1 1	1 1	—
Mozambique, Portuguese Province of	„	4 10 (*c*)	4 8 (*c*)	—

(*a*) When produced by white labour from cane sugar grown in the Commonwealth. The additional duty is not levied on Australian sugar imported into Rhodesia.

(*b*) Including all of a polarization of 96° or over.

(*c*) In the case of the Union of South Africa, this surtax only applies to Mozambique sugar when imported into the Provinces of the Cape of Good Hope, Orange Free State and Natal.

(*d*) *i.e.*, Southern Rhodesia and that portion of the Territory of Northern Rhodesia lying outside the Congo Basin.

Note.—It is stated in a Notice issued by the Union Government in the Customs Handbook, 1911 that importers of any sugar into the Union for consumption, refining or manufacture must produce to the proper Custom Officers at the election of the latter:—

(i) A signed statement by the suppliers on the invoice or otherwise;
(ii) A certificate of origin in prescribed form duly signed by the producers or manufacturers; or
(iii) Such other or further evidence as may be required, proving the country of origin or manufacture of the sugar.

In the case of refined sugar coming from a factory in a State not contracting to the witholding of bounties under the Brussels Sugar Convention evidence must be adduced that such factory is not utilizing sugar originating in a State liable to the surtax.

As bounty-fed sugar is freely admitted into the United Kingdom, all sugar emanating therefrom must be accompanied by the evidence prescribed.

The Commissioners of Customs of the United Kingdom will, upon application, be prepared to issue certificates of origin for sugar exported therefrom whether manufactured in the United Kingdom or elsewhere (other than sugar in transit), and such certificates if not showing the sugar as originating from a bounty-granting State will be accepted as entitling it to be imported free of surtax.

If the evidence required by the preceding regulations be not forthcoming at the time of importation, then either—

(i) The goods must be re-exported under Customs supervision; or
(ii) Deposited under detention in an approved warehouse; or
(iii) A deposit lodged with the Custom House, Cape Town, to cover the then highest existent rate of surtax.

The following is a list of States signatory to the Brussels Sugar Convention that have engaged to withhold bounties from the production or export of sugar, which product whether grown or only manufactured therein is admitted free of surtax—

Great Britain and Ireland.	Germany.	Peru.
Austria-Hungary.	Holland.	Sweden.
Belgium.	Luxemburg.	Switzerland.
France.		

[It is notified under Government Notice No. 204, of the 9th February 1914, that *Italy*, having ceased to be a party to the Brussels Sugar Convention, any sugar imported therefrom must be accompanied by a certificate in prescribed form, signed before the proper fiscal authority in Italy.]

APPENDIX IV.

COPYRIGHT LAWS AND REGULATIONS.

BRITISH INDIA.

The "Imperial Copyright Act, 1911," applies. (Proclamation, dated 30th October 1912.)

The "Imperial Copyright Act, 1911" is modified and amended by the Indian "Copyright Act, 1914," (No. 3 of 1914), which extends to the whole of British India (including British Baluchistan, the District of Angul, and the Sonthal Parganas). Under this Act it is provided, with regard to the importation of copyright works, that—

"Copies made out of British India of any work in which copyright subsists which, if made in British India, would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Chief Customs Officer as defined in the Sea Customs Act, 1878, that he is desirous that such copies should not be imported into British India, shall not be so imported; and shall, subject to the provisions of this section, be deemed to be prohibited imports within the meaning of section 18 of the Sea Customs Act, 1878.

"Before detaining any such copies, or taking any further proceedings with a view to the confiscation thereof, such Chief Customs Officer, or any other officer appointed by the Local Government in this behalf, may require regulations under this section, whether as to information, security, conditions, or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited by this section to be imported.

"The Governor-General in Council may, by notification in the Gazette of India, make regulations, either general or special, respecting the detention and confiscation of copies, the importation of which is prohibited by this section, and the conditions, if any, to be fulfilled before such detention and confiscation, and may, by such regulations, determine the information, notices and security to be given, and the evidence requisite for any of the purposes of this section, and the mode of verification of such evidence.

"The regulations may apply to copies of all works the importation of copies of which is prohibited by this section, or different regulations may be made respecting different classes of such works.

"The regulations may provide for the informant reimbursing the Secretary of State for India in Council all expenses and damages incurred in respect of any detention made on his information and of any proceedings consequent on such detention; and may provide that notices given under the Copyright Act to the Commissioners of Customs and Excise of the United Kingdom and communicated by that authority to any authority in British India shall be deemed to have been given by the owner to the said Chief Customs Officer.

"This section shall have effect as the necessary modification of section 14 of the Imperial Copyright Act."

STRAITS SETTLEMENTS (including LABUAN).

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 1st July 1912.)

CEYLON.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 11th June 1912.)

The "Imperial Copyright Act, 1911" is supplemented by Ordinance No. 20 of 1912, which prescribes the penalties for dealing with infringing copies of copyright works.

[Under the "Customs Amendment Ordinance," No. 5 of 1914," the importation is prohibited of books wherein the copyright shall be first subsisting, first composed or written or printed in the United Kingdom, and printed or reprinted in any other country, and of which notice that copyright subsists shall have been given by the proprietor to the Commissioners of Customs, London.]

APPENDIX IV.—*continued.*

COPYRIGHT LAWS AND REGULATIONS—*continued.*

MAURITIUS.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 28th June 1912.)

SEYCHELLES.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 21st June 1912.)

HONG KONG.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 28th June 1912.)

[The Copyright Ordinances Nos. 17 of 1901 and 14 of 1910 are repealed by Ordinance No. 24 of 1912.]

COMMONWEALTH OF AUSTRALIA.

Importation of Reprints of British Copyright Works prohibited.—The importation is prohibited of any reproduction, except by permission of the proprietor of the copyright, of any work copyrighted in the King's Dominions, and of the existence of which copyright and date of its expiration written notice has been given to the Minister of State for the Commonwealth administering the Customs by or on behalf of the proprietor of such copyright. (Section 52(*a*) of the Customs Act No. 6 of 1901.)

The "Imperial Copyright Act, 1911," has been adopted, with certain modifications, in the Commonwealth by Act No. 20 of 1912.

With regard to the importation of copyright works the Act provides that—

"Copies made out of the Commonwealth of any work in which copyright subsists which, if made in the Commonwealth, would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Comptroller-General of Customs, that he is desirous that such copies should not be imported into the Commonwealth, shall not be so imported; and shall, subject to the provisions of this section, be deemed to be prohibited imports within the meaning of the Customs Act, 1901–10.

"Before detaining any such copies, or taking any further proceedings with a view to the forfeiture thereof, the Comptroller-General of Customs or the Collector of Customs for the State may require regulations under this section whether as to information, conditions, or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited by this section to be imported.

"The Governor-General may make regulations, either general or special, respecting the detention and forfeiture of copies, the importation of which is prohibited by this section, and the conditions, if any, to be fulfilled before such detention and forfeiture, and may, by such regulations, determine the information, notices and security to be given, and the evidence requisite for any of the purposes of this section, and the mode of verification of such evidence.

"The regulations may apply to copies of all works the importation of copies of which is prohibited by this section, or different regulations may be made respecting different classes of such works.

"The regulations may provide for the informant reimbursing the Comptroller-General of Customs or the Collector of Customs for the State all expenses and damages incurred in respect of any detention made on his information and of any proceedings consequent on such detention, and may provide for notices under the "Copyright Act, 1905" being treated as notices given under this section, and also that notices given to the Commissioners of Customs and Excise of the United Kingdom and communicated by them to the Comptroller-General of Customs shall be deemed to have been given by the owner to the Comptroller-General.

"This section shall have effect as the necessary modification of section 14 of the British Copyright Act." (Section 10 of the Copyright Act, No. 20, of 1912.)

TERRITORY OF PAPUA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 14th January 1913.)

APPENDIX IV.—*continued.*

COPYRIGHT LAWS AND REGULATIONS—*continued.*

DOMINION OF NEW ZEALAND.

Importation of Reprints of Copyright Works prohibited.—Copies made out of New Zealand of any work in which copyright subsists which if made in New Zealand would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Minister of Customs that he is desirous that such copies should not be imported into New Zealand, shall not be so imported, and shall, subject to the provisions of this section, be deemed to be prohibited imports within the meaning of the Customs Law Act, 1908. For the purposes of this section notices given to the Commissioners of Customs and Excise of the United Kingdom, and communicated by them to the Minister of Customs, shall be deemed to have been given by the owner to the Minister of Customs.

Before detaining any such copies, or taking any further proceedings with a view to the forfeiture thereof, the Minister of Customs may require the regulations under this section, whether as to information, conditions, or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited by this section to be imported.

There shall be publicly exposed in the office of the Collector of Customs at every port in New Zealand, lists of all works in which copyright subsists, and as to which the owner of the copyright by himself or his agent has duly given a notice to the Minister of Customs pursuant to the first section above.

The Governor in-Council is empowered to make regulations, either general or special, respecting the detention and forfeiture of copies the importation of which is prohibited, and also as to the information, notices and security to be given, and the evidence requisite, for any purposes of this section, and the mode of verification of such evidence.

Duration of Copyright.—The term for which copyright shall subsist shall, except as otherwise expressly provided, be the life of the author and a period of 50 years after his death, provided that at any time after the expiration of 25 years, or in the case of a work in which copyright subsists at the commencement of this Act (viz., 1st April 1914) 30 years, from the death of the author of a published work, copyright in the work shall not be deemed to be infringed by the reproduction of the work for sale if the person reproducing the same proves that he has given the prescribed notice in writing of his intention to reproduce the work, and that he has paid in the prescribed manner, to or for the benefit of the owner of the copyright, royalties in respect of all copies of the work sold by him calculated at the rate of 10 per cent. on the price at which he publishes the work. (Act No. 4 of 1913.)

[*Note.*—Under an Order in Council, dated 27th March 1914, various Regulations are prescribed to be observed under the "Copyright Act, 1913."

Under a further Order in Council of 27th March 1914, as amended by Order in Council of the 29th June 1914, the "Copyright Act, 1913," was extended to works first published in the various British Dominions and certain Foreign Countries.]

FIJI.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 27th May 1912.)

UNION OF SOUTH AFRICA.

Importation of Reprints of Copyright Books prohibited.—The importation is prohibited of printed books, music and newspapers which are unauthorised prints of any works which are copyright in the United Kingdom or the Union or any British Possession. (Section 28 (*e*) of the Customs Management Act No. 9 of 1913.)

SWAZILAND.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 16th July 1912.)

BASUTOLAND.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 16th July 1912.)

BECHUANALAND PROTECTORATE.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 16th July 1912.)

APPENDIX IV.—*continued.*

COPYRIGHT LAWS AND REGULATIONS—*continued.*

SOUTHERN RHODESIA.

The "Imperial Copyright Act, 1911," applies. (Proclamation No. 34 of 1912, dated 16th July 1912.)

[It is provided under Proclamation No. 12 of 1914, that copies made out of Southern Rhodesia of any work in which copyright subsists which if made in Southern Rhodesia would infringe copyright, and as to which the owner of the copyright has given notice in writing by himself or his agent to the Comptroller of Customs that he is desirous that such copies should not be imported into Southern Rhodesia, shall not be so imported, and if imported may be detained by the written order of the Comptroller of Customs, and the provisions of section 16 of the Customs Union and Tariff Ordinance 1906 (No. 121906) are hereby made applicable to the importation of such copies as if they were included among the articles in that section.

Provision is made under Proclamation No. 13 of 1914 for prescribing penalties for dealing with infringing copies of works in which copyright subsists.]

NYASALAND PROTECTORATE.

The "Imperial Copyright Act, 1911," applies. (Proclamation (No. 6 of 1912) dated 28th June 1912.)

[Under Ordinance No. 6 of 1914 it is provided that copies made out of the Protectorate of any work in which copyright subsists which if made in the Protectorate would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Comptroller of Customs that he is desirous that such copies should not be imported into the Protectorate, shall not be so imported, and shall be deemed to be prohibited imports within the meaning of the Customs Ordinance, 1906.]

UGANDA PROTECTORATE.

The "Imperial Copyright Act, 1911," applies. (Proclamation, No. 290 of 1912, dated 1st July 1912.)

[Under Ordinance No. 6 of 1914 provisions are prescribed similar to those stated above for Nyasaland Protectorate.]

EAST AFRICA PROTECTORATE.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 1st July 1912.)

SOMALILAND PROTECTORATE.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 29th June 1912.)

ST. HELENA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 3rd May 1912.)

NORTHERN NIGERIA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 1st July 1912.)

SOUTHERN NIGERIA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 1st July 1912.)

GOLD COAST.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 10th June 1912.)

APPENDIX IV.—*continued.*

COPYRIGHT LAWS AND REGULATIONS—*continued.*

SIERRA LEONE.

The "Imperial Copyright Act, 1911," applies. (Order in Council dated 24th June 1912 and Proclamation dated 29th June 1912.)

GAMBIA.

The "Imperial Copyright Act, 1911," applies. (Proclamation (No. 8 of 1912) dated 1st July 1912.)

[Under the Copyright Ordinance No. 6 of 1914 it is provided that copies made out of the Colony or Protectorate of any work in which copyright subsists which if made in the Colony or Protectorate would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Receiver-General that he is desirous that such copies should not be imported into the Colony or Protectorate, shall not be so imported, and shall be deemed to be prohibited imports within the meaning of section 38 of the Customs Ordinance, 1882.]

DOMINION OF CANADA.

Importation of Reprints of British and Canadian Copyright Works prohibited.—The importation is prohibited of reprints of Canadian copyright works and reprints of British copyright works which have been copyrighted in Canada also. (Cap. 49 of Revised Statutes of Canada of 1906 and Schedule C. of Canadian Customs Tariff Act of 1907.)

Should the owner of the copyright of any book which has been first published in any part of the British Possessions, other than Canada, grant a license to produce an edition of such book for sale in Canada only, the importation of reprints of such book, without the consent in writing of the licensee, may be prohibited. (Section 28 of Cap. 70 of Revised Statutes of Canada of 1906.)

Duration of Copyright in Books, Paintings, &c.—Any person domiciled in Canada or in any part of the British Possessions, or any citizen of any country which has an International Copyright Treaty with the United Kingdom, who is the author of any book, map, chart, or musical composition, or of any original painting, drawing, statue, sculpture, or photograph, or who invents, designs, etches, engraves, or causes to be engraved, etched, or made from his own design, any print, cut, or engraving, and the legal representatives of such person or citizen, shall have the sole and exclusive right and liberty of printing, reprinting, publishing, reproducing, and vending such literary, scientific, or artistic work or composition, in whole or in part, and of allowing translations to be printed or reprinted and sold, of such literary works from one language into other languages, for the term of 28 years from the time of recording the copyright thereof: provided that such literary, artistic, or scientific works shall be printed and published, or reprinted and republished, or, in the case of works of art, produced or reproduced in Canada.

Provided that such copyright shall in no case continue to exist in Canada after it has expired elsewhere. (Sections 4, 5, and 6 of Cap. 70 of Revised Statutes of Canada of 1906.)

Renewal of Copyright.—If at the expiration of the said term of 28 years the author or any of the authors (when the work has been originally composed and made by more than one person) is still living, or if such author is dead and has left a widow or a child or children living, the same sole and exclusive right and liberty shall be continued to such author or to such authors still living, or if dead then to such widow and child or children as the case may be, for the further term of 14 years; but in such case within one year after the expiration of such term of 28 years the title of the work secured shall be a second time registered, and all other regulations required to be observed in regard to original copyrights shall be complied with in respect to such renewed copyright. (Section 19 of Cap. 70 of Revised Statutes of Canada of 1906.)

Copyright in Canada of British Copyright Works.—Every work of which the copyright has been granted and is subsisting in the United Kingdom, and copyright of which is not secured or subsisting in Canada, shall, when printed and published, or reprinted and republished in Canada, be entitled to copyright. (Section 8 of Cap. 70 of Revised Statutes of Canada of 1906.)

APPENDIX IV.—*continued.*

COPYRIGHT LAWS AND REGULATIONS—*continued.*

NEWFOUNDLAND.

The "Imperial Copyright Act, 1911," applies. (Act No. 5 of 1912.)

BAHAMAS.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 25th June 1912.)

[Under Act No. 11 of 1914, which gives fuller and further protection to authors in the Colony, it is provided that copies made out of the Colony of any work in which copyright subsists, which, if made in the Colony, would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Comptroller of Customs, that he is desirous that such copies should not be imported into the Colony, shall not be so imported, and shall, subject to the provisions of this Act, be deemed to be prohibited imports within the meaning of the Tariff Act, 1908, or any Act regulating the importation of goods, articles, and things whatsoever.

Before detaining any such copies, or taking any further proceedings with a view to the forfeiture thereof, the Comptroller of Customs may require the Rules under this Act, whether as to information, conditions, or other matters, to be complied with, and may satisfy himself in accordance with those Rules that the copies are such as are prohibited by this section to be imported.]

TURK'S AND CAICOS ISLANDS.

The "Imperial Copyright Act, 1911," applies. (Jamaica Proclamation dated 30th May 1912.)

(The Copyright Act, No. 6 of 1848, is repealed by Ordinance No. 4 of 1912.)

JAMAICA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 30th May 1912.)

[Under Law No. 12 of 1913 it is provided, *inter alia*, that any person who knowingly imports for sale or hire any infringing copy of a work in which copyright subsists shall be guilty of an offence, and be liable on summary conviction to certain prescribed penalties.

It is further provided, under Law 10 of 1914, that copies made out of the Island of any work in which copyright subsists, which if made in the Island would infringe copyright, and as to which the owner of the copyright gives notice in writing, by himself or his agent, to the Collector-General that he is desirous that such copies should not be imported into the Island, shall not be so imported, and shall, subject to certain prescribed conditions, be deemed to be articles absolutely prohibited to be imported within the meaning of the Customs Consolidation Law No. 18 of 1877, and any amending law.]

CAYMAN ISLANDS.

The "Imperial Copyright Act, 1911," applies. (Jamaica Proclamation dated 30th May 1912.)

ST. LUCIA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 14th June 1912.)

ST. VINCENT.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 18th April 1912.)

BARBADOS.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 31st May 1912.)

[It is provided under Act No. 15 of 1910, as amended by Act No. 47 of 1913, that the importation of copyright works is prohibited as follows:—

"Copies made out of the Island of any work in which copyright subsists under and by virtue of the Imperial Copyright Act, 1911, which if made within the Island would be infringing copies within the meaning of the said Act, and as to which the owner of such copyright or his agent shall have given to the Commissioners of Customs and Excise in England, or to the Comptroller of Customs in this Island, a notice in writing that he is

APPENDIX IV.—*continued.*

COPYRIGHT LAWS AND REGULATIONS—*continued.*

BARBADOS—*continued.*

desirous that such copies should not be imported into this Island, provided that a copy of the notice given to the Commissioners of Customs and Excise in England shall be transmitted to this Island and publicly exposed at the Customs House of this Island and that a copy of the notice given to the Comptroller of Customs in this Island shall be publicly exposed at the Customs House of this Island."]

GRENADA.

The "Imperial Copyright Act, 1911," applies. (Ordinance No. 9 of 1912.)

[It is provided under Ordinance No. 5 of 1914 that copies made out of the Colony of any work in which copyright subsists, which if made in the Colony would infringe copyright, and as to which the owner of the copyright gives notice in writing, by himself or his agent, to the Colonial Treasurer that he is desirous that such copies should not be imported into the Colony, shall not be so imported, and shall, subject to certain prescribed conditions, be deemed to be goods absolutely prohibited to be imported.

Any person who knowingly imports for sale or hire any infringing copy of a work in which copyright subsists, shall be guilty of an offence and be liable on summary conviction to certain prescribed penalties.]

LEEWARD ISLANDS.

(Virgin Islands, St. Christopher-Nevis, Antigua, Montserrat and Dominica.)

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 28th June 1912.)

TRINIDAD AND TOBAGO.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 12th June 1912.)

The "Imperial Copyright Act, 1911," is supplemented by Ordinance No. 8 of 1913 which lays down certain regulations regarding offences and penalties as well as the delivery of books printed in the Colony.

With regard to the penalties for dealing with infringing copies of copyright works imported it is provided that:—

"If any person knowingly imports for sale or hire into the Colony any infringing copy of a work in which copyright subsists, he shall be liable, on summary conviction before a magistrate, to a fine not exceeding 40*s.* for every copy dealt with in contravention of the above provisions, but not exceeding 50*l.* in respect of the same transaction; or in the case of a second or subsequent offence, either to such fine or to imprisonment, with or without hard labour, for a period not exceeding two months." (Section 10 (*e*) of Ordinance No. 8 of 1913.)

It is further provided under Ordinance No. 2 of 1914 that:—

"Copies made out of the Colony of any work in which copyright subsists which if made in the Colony would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Collector of Customs that he is desirous that such copies should not be imported into the Colony, shall not be so imported and shall, subject to certain prescribed conditions, be deemed to be included in the list of prohibited imports contained in section 11 of the Customs Ordinance No. 178."

BERMUDA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 1st June 1912.)

BRITISH HONDURAS.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 10th April 1912.)

BRITISH GUIANA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 13th June 1912.)

APPENDIX IV.—*continued.*

COPYRIGHT LAWS AND REGULATIONS—*continued.*

GIBRALTAR.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 12th April 1912.)

[It is provided under Ordinance No. 4 of 1914 that copies made out of Gibraltar of any work in which copyright subsists which if made in Gibraltar would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Colonial Secretary that he is desirous that such copies should not be imported into Gibraltar, shall not be so imported, and shall, subject to certain prescribed conditions, be deemed to be prohibited imports.]

MALTA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 28th June 1912.)

CYPRUS.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 29th June 1912.)

BRITISH SOLOMON ISLANDS AND GILBERT AND ELLICE ISLANDS.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 1st July 1912.)

[It is provided in a King's Regulation (No. 1 of 1914) that copies made out of either the British Solomon Islands Protectorate or the Gilbert and Ellice Islands Protectorate (as the case may be) of any work in which copyright subsists which if made in the Protectorate would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the High Commissioner that he is desirous that such copies should not be imported into the Protectorate, shall not be so imported, and shall, subject to certain prescribed rules, be deemed to be goods declared to be prohibited under section 77 of the Solomon (Customs) Regulation, 1907, and section 68 of the Gilbert and Ellice (Customs) Regulation, 1912.]

NOTE.—With regard to the application of the "Imperial Copyright Act, 1911," to various British Colonies and Possessions prohibiting the *importation* of reprints of copyright works, it is provided *inter alia* under section 14 of the Act that—

"(1) Copies made out of the United Kingdom of any work in which copyright subsists which, if made in the United Kingdom would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Commissioners of Customs and Excise, that he is desirous that such copies shall not be imported into the United Kingdom, shall *not* be so imported.

"(2) Before detaining any such copies or taking any further proceedings with a view to the forfeiture thereof under the law relating to the Customs, the Commissioners of Customs and Excise may require the regulations under this section, whether as to information, conditions or other matters, to be complied with, and may satisfy themselves in accordance with these regulations that the copies are such as are prohibited by this section to be imported.

"(3) The Commissioners of Customs and Excise may make regulations, either general or special, respecting the detention and forfeiture of copies the importation of which is prohibited by this section, and the conditions, if any, to be fulfilled before such detention and forfeiture, and may by such regulations determine the information, notices, and security to be given, and the evidence requisite for any of the purposes of this section, and the mode of verification of such evidence.

"(4) The regulations may apply to copies of all works the importation of copies of which is prohibited by this section, or different regulations may be made respecting different classes of such works.

"(5) The regulations may provide for the informant reimbursing the Commissioners of Customs and Excise all expenses and damages incurred in respect of any detention made on his information, and of any proceedings consequent on such detention; and may provide for notices under any enactment repealed by this Act being treated as notices given under this section."

It is further provided under section 14 (7), that the above provisions:—

"Shall, with the necessary modifications, apply to the importation into a British Possession to which the Act extends of copies of works made out of that Possession."

APPENDIX V.

Parcel Post Regulations.

Regulations affecting Dutiable Goods transmitted by Parcel Post from the United Kingdom to the British Self-Governing Dominions, Colonies, Possessions, and Protectorates.

Parcels transmitted from the United Kingdom to the Colonies are subject to Customs Regulations, and the sender of each parcel is required to make, for Customs purposes, upon a special form obtainable at any Post Office in the United Kingdom, an accurate statement of the nature and value of the contents and other particulars.

The following is a copy of the form of Customs declaration which is to be affixed to the cover of every parcel:—

Form of Customs Declaration.

Gross weight of Parcel. ___lb.___oz.	CONTENTS. The nature and value of the contents should be accurately stated. Undervaluation of the contents, or failure to describe them fully, may result in the seizure of the parcel.	Net Weight of Contents. lb. ___ oz.	Value as Merchandise. £ ___ s. ___ d.

Name and Address of Sender:—

All parcels are liable to be opened for Customs examination, and their contents are subject to Customs duty according to the laws of the country of destination. The duty is, in most cases, collected from the addressee on delivery, but arrangements have been made by the General Post Office whereby the Customs charges may be paid in the United Kingdom by persons sending parcels to the following British Colonies and Possessions—provided such persons are resident permanently in the United Kingdom and able to give a settled address:—

Aden.
Australia, Commonwealth of:—
- New South Wales.
- Queensland.
- S. Australia.
- Tasmania.
- Victoria.
- W. Australia.

Papua (British New Guinea).
Norfolk Island.
Barbados.
British Guiana.
British New Guinea (Papua).
Canada, Dominion of.
Cayman Islands.
Cyprus.
Falkland Islands.
Gambia.
Grenada.
India (excepting, however, French India, and Indian Post Office Agencies on Persian Gulf and in Turkish Arabia).
Jamaica.
Leeward Islands and Tortola (excluding the remainder of the Virgin Islands).
Malta.
Mauritius.
New Zealand, Dominion of (including Cook Islands).
Nigeria, Colony of Southern.
Rhodesia (Southern).
St. Lucia.
St. Vincent.
Seychelles.
Sierra Leone.
Somaliland (British).
South Africa, Union of (Provinces of the Cape of Good Hope, Natal, Orange Free State, and Transvaal).
Trinidad and Tobago.

APPENDIX V.—*continued.*

PARCEL POST REGULATIONS—*continued.*

In such cases the sender must pay a fee of 6*d.*, sign an undertaking to pay on demand the amount due, and make a deposit on account of the charges at the rate of 1*s.* for each 10*s.* or fraction of 10*s.* of the value of the parcel, except in the case of parcels for Canada and New Zealand, in respect of which the deposit payable is 1*s.* for every 4*s.* or fraction of 4*s.* of the value of the parcel, subject to a minimum of 5*s.* A final settlement will take place as soon as the amount of the charges due has been ascertained from the country of destination. Parcels intended to be sent under these arrangements must, as a rule, be handed in at a head or branch Post Office.

In addition to the Customs duty a charge of 6*d.* per parcel for stamp duty, clearance, &c., is levied on all dutiable parcels entering the Union of South Africa and the Nyasaland Protectorate. A similar charge varying in amount, as follows, is made in Rhodesia, viz.: —6*d.* or 1*s.* (according to value) on every dutiable parcel entering Southern Rhodesia; and 1*s.* on all parcels entering Northern Rhodesia, whether dutiable or not.

On importation into Australia, Barbados, British Guiana, Canada, Leeward Islands (except Virgin Islands), New-Zealand, Rhodesia, Trinidad and Tobago, the Union of South Africa, the Bechuanaland Protectorate, and the Windward Islands, certain articles produced or manufactured in the United Kingdom are entitled, when accompanied by a suitable certificate or statement or origin, to preferential rates of Customs duty, according to the Tariff of the particular Colony.

Postal Parcels not containing merchandise for sale and not exceeding £10 in value intended for importation into Australia, Rhodesia, or Canada under the Preferential Tariffs, must be accompanied by a Certificate of Origin, worded as follows:—

> "The contents of this package are not merchandise for sale, and every article herein to the extent of at least one-fourth of its present value is *bonâ fide* the produce or manufacture of the United Kingdom.
>
> Dated at_____ 19 . .
>
> _____Sender.
>
> In the presence of_____
>
> _____(Officer of the Post Office.)"

(N.B.—The certificates must be signed in the presence of an Officer of the Post Office, who will countersign them.)

For similar parcels sent to the Union of South Africa (Provinces of the Cape of Good Hope, Natal, the Orange Free State, and the Transvaal), or the Bechuanaland Protectorate, it will suffice if the words "British Manufacture" are written or stamped on the cover or Customs Declaration.

In the case of parcels sent to any of the above-mentioned Colonies (except New Zealand and the West Indian Colonies) containing merchandise for sale or exceeding the limits of value specified, a special certificate of origin is required when it is desired that the articles shall be accorded preferential treatment. Information as to the form of this Certificate can be obtained from the Representative in London of the Colonial Government concerned, or from the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.

For parcels sent to New Zealand containing any of the articles which are entitled to preference, whether for sale or not, and whatever their value, the certificate of origin must be given on the invoice in the following form:—

> "I (full name), of the firm of do hereby certify that this invoice amounting to *l.* for goods exported to New Zealand on account of (name of person to whom invoiced) is true and correct, and that the goods specified therein are *bonâ fide* the produce or manufacture of (name of the part of the British Dominions in which the goods have been manufactured).
>
> "Signed
>
> "Dated at this day of 191 "

Information as to the forms of certificate required in the case of parcels for the West Indian Colonies mentioned, for which it is desired to obtain preferential treatment, can be obtained from the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.

Parcels can be insured for the undermentioned Colonies and Possessions up to the limit of insured value shown in the following Table.

APPENDIX V.—*continued.*

Parcel Post Regulations—*continued.*

In some of the Colonies where insurance is confined to certain places parcels for any other places may be insured as far as one of these places, but the sender must write on the parcel "insured as far as the service permits." The Colonies in which this system is in operation are indicated by the signs ** and †† in the following Table.

Parcels for Ascension, St. Helena, British South Africa, and the Nyasaland Protectorate, and uninsured parcels for Zanzibar, may not exceed 50*l.* in value.

Parcels for Malay States may not exceed 120*l.* in value.

No parcel containing coin (unless clearly intended for purposes of ornament) or bullion exceeding 5*l.* in value will be accepted for transmission from the United Kingdom to any Colony.

Parcels containing coin, watches, jewellery, or any article of gold or silver, cannot be sent by Parcel Post to any of the undermentioned British Possessions, unless they are insured for at least part of their value, and are packed and sealed in accordance with special regulations:—

British Possessions.	Limit of Insured Value.	British Possessions.	Limit of Insured Value.
	£		£
Aden	120	Jamaica**	400
Ascension	50	Leeward Islands, Antigua, Dominica, Montserrat, Nevis, St. Kitts, and Tortola (Virgin Islands).	400
Australia, Commonwealth of (*i.e.*, States of New South Wales, Queensland, South Australia, Tasmania, Victoria, and Western Australia; Norfolk Island) by Sea or viâ France and P. and O. Line.	50	Malay States ¶	60
		Malta (by Sea)	400
		Do. (viâ Italy)	40
		Mauritius (by Sea)	400
		Do. (viâ France and British Steamship).	200
Do. do. (viâ Italy)	40	Do. (viâ France and French Steamship).	20
Bahamas *	50	Newfoundland	400
Barbados	400	New Zealand, Dominion of	400
Bermuda	400	Nigeria, Southern, Colony of	120
British East Africa and Uganda‡††	120	Nyasaland Protectorate† ††	20
British Guiana	400	St. Helena	50
British North Borneo §	120	St. Lucia	120
British Somaliland	400	St. Vincent	400
Ceylon (by Sea or viâ France and P. and O. Line).	120	Sarawak	400
Do. (viâ Italy)	40	Seychelles	20
Cyprus	120	Sierra Leone	400
Falkland Islands (Stanley only)††	50	Straits Settlements (by Sea)	400
Gambia	400	Do. (viâ France)	200
Gibraltar	50	Trinidad and Tobago	400
Gold Coast Colony ‖††	50	Zanzibar by Sea	400
Grenada	50	Do. (viâ France)	200
Hong Kong	120		
India †† ‡‡	120		

* Parcels for Nassau only can be insured for 400*l.*

† Insurance confined to Blantyre, Chiromo, Fort Johnston, Port Herald, and Zomba.

‡ Insurance confined to Entebbe, Jinga, Kampala, Kisumu, Lamu, Mombasa, Nairobi, and Nakuru.

§ Insurance confined to Beaufort, Jesselton, Kudat, Lahaddatu, Papar, Sandakan, Tawao, Tenom, and Weston.

‖ Insurance confined to Abosso, Accra, Axim, Cape Coast, Coomassie, Dunkwa, Kwitta, Obuasi, Prestea, Sekondi, Tarkwa, and Winnebah.

¶ Insured parcels are accepted only for the States of Negri Sembilan, Perak, and Selangor, and for certain places in Pahang, Kedah, and Johore.

** Insurance does not extend to the Cayman Islands, but parcels for these Islands may be insured as far as Jamaica. *See* first para. on this page.

†† Parcels for places to which the insurance service does not extend may be insured as far as the service permits. *See* first para. on this page.

‡‡ Parcels addressed to the Indian Post Offices on the Persian Gulf and in Turkish Arabia, and the Indian Post Office Agencies in Tibet, can be accepted for insurance only as far as Bombay.

APPENDIX V.—*continued.*

PARCEL POST REGULATIONS—*continued.*

No parcel may be transmitted to the Colonies containing base or counterfeit coin, articles infringing trade mark or copyright laws, oilskins or other similar oiled goods; oiled paper; carbon paper (except "typewriting" carbon paper*); anything liable to become offensive or injurious through decay during the time ordinarily occupied in transmission (for example, butter, &c., addressed to a tropical or sub-tropical country, or having to pass through the tropics) unless enclosed in a hermetically sealed tin, or any of the following articles that are prohibited from importation into the Colony to which the parcel is addressed :—

BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
ADEN (including Perim)	Letters (except one for the addressee), opium and other drugs, as specified under India; arms of all kinds, and ammunition (except for the Government); cotton, silk or other woven goods, impressed with designs in imitation of Currency Notes, Promissory Notes or Stock Notes of the Government of India.
ASCENSION	Letters (except one for the addressee).
AUSTRALIA, COMMONWEALTH OF (*i.e.*, New South Wales, Queensland, South Australia, Tasmania, Victoria, and Western Australia), and Territory of Papua, and Norfolk Island.	Letters; blank or partly blank invoice forms capable of being filled up and used as genuine invoices; opium; vines or cuttings; hop extracts or substitutes; horns and hoofs; human hair (unless sterilized and dressed or made up for sale); tobacco, cigars, cigarettes, and snuff, unless *bonâ fide* samples or for the personal use of the addressee, who must satisfy the Colonial Customs Authorities as to the facts. Potatoes are prohibited from importation into Western Australia. The importation of potatoes into other States of the Commonwealth, and of plants, fruits, spirits, vaccine or lymph, hides, skins, wool, hair, and bones into the Commonwealth generally, is subject to special restrictions; and the addressees of parcels containing these articles must make arrangements with the local authorities for delivery.
BAHAMAS	Letters, loaded dice, rags, shoddy, and disused clothing.
BARBADOS	Letters.
BASUTOLAND	*See under* "South Africa, British."
BECHUANALAND PROTECTORATE.	*See under* "South Africa, British."
BERMUDA	Letters; bulbs of every description, except under special regulations prescribed from time to time by the Colonial Board of Agriculture.
BRITISH GUIANA	Letters (except one for the addressee), spirits, opium, and the following products derived from the hemp plant:—ganja, charas, bhang, cannabis indica; parts of dutiable articles (except by permission of the Governor).
BRITISH HONDURAS	Letters; tobacco packed with other goods; tobacco sweetened with the leaves of trees or plants other than the tobacco plant; saccharin and other substances of a like nature or use, such as saxin, &c., or mixtures of the same; rags, disused clothing and bedding; coin or bullion (unless clearly intended for purposes of ornament).
BRITISH NORTH BORNEO	Foreign coin, letters, and opium.

* "Typewriting" carbon papers are accepted, provided that the sender certifies the contents on the Customs Declaration in the following terms:—"Typewriting carbon paper, coated with wax, and containing no oxidisable oily or fatty substance."

APPENDIX V.—*continued.*

PARCEL POST REGULATIONS—*continued.*

BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
BRITISH SOMALILAND -	Letters (except one for addressee); arms of all kinds, parts of arms, ammunition or military stores, except for Government service or under Government licence; opium and other drugs, as specified under India (on next page).
CANADA, DOMINION OF (including British Columbia).	Letters; oleomargarine, butterine, and similar substitutes for butter; butter "re-made"; adulterated tea; prison-made goods; trade labels in metal; potatoes; all nursery stock, including trees, shrubs, plants, vines, grafts, scions, cuttings or buds; parcels containing greenhouse-grown florists' stock, cut flowers, herbaceous perennials and bedding plants are, however, admitted if accompanied by a detailed statement of the contents.
CAPE OF GOOD HOPE (including Basutoland, Bechuanaland (except Protectorate), Fingoland, Griqualand E. and W., Kaffraria, Pondoland, Tembuland, and Walfish Bay).	*See under* "South Africa, British."—"Union of South Africa."
CEYLON - - -	Letters (except one for the addressee); skins and plumage of wild birds, except ostrich feathers and *bonâ fide* natural history specimens; arms (except when repaired in this country or intended for the personal use of the addressee) and ammunition, and utensils of war as merchandise, except by licence or authority of the Governor; ganja, bhang, and substances containing them; parts, sent separately, of articles which are liable to Customs duty; goods liable to forfeiture under the Merchandise Marks Ordinance, 1888; opium, except by specially authorised public officers; spirits unfit for human consumption; pepper plants from India, cacao plants from Dutch East Indies, water hyacinth plants. Tea seeds from India and cocoanuts in husk are subject to restrictions.
CYPRUS - - -	Letters (except one for the addressee), hashish; locust eggs; salt, other than table or rock salt; silver and copper coins, and pre-Victorian gold coins.
EAST AFRICA PROTECTORATE (including Uganda).	Letters (except one for the addressee); manufactured articles bearing a false trade description. Opium and its preparations can only be imported if addressed to licensed dealers. Stone fruit trees and parts thereof, eucalyptus, acacia and coniferous plants and parts thereof, except seed, peach stones, apple stocks, including young rooted plants, coffee plants, coffee beans, coffee (except roasted beans and ground coffee) can only be imported by special permission of the Director of Agriculture. The importation of cotton seed is subject to special reductions. Plants other than those mentioned (unless accompanied by a certificate that they are free from disease) are liable to inspection and precautionary fumigation, and to destruction if pest or disease is found. Seed potatoes are admitted only when accompanied by a sworn declaration of origin and a prescribed Government certification in addition to ordinary certificate.
FALKLAND ISLANDS -	Letters, rags, shoddy, and disused clothing.

APPENDIX V.—*continued.*

PARCEL POST REGULATIONS—*continued.*

BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
FIJI - - -	Letters.
GAMBIA - - -	Letters (except one for the addressee).
GIBRALTAR - -	Letters; arms, parts of firearms; ammunition, utensils of war, naval or military stores, unless special permission has been obtained; prepared opium.
GILBERT AND ELLICE ISLANDS PROTECTORATE.	Same as "Australia."
GOLD COAST COLONY -	Letters (except one for the addressee); firearms, ammunition (including cartridge cases), and machines for making or filling cartridges.
GRENADA - - -	Letters (except one for the addressee).
HONG KONG -	Letters; opium, morphia, morphine, and cocaine; arms and ammunition (except on production by the addressee of a special permit).
INDIA, BRITISH (including the Andaman Islands, Burma, Agencies in Tibet (Ggangtse, Pharijong, and Yatung [Chumbi] only), and the following places on the Persian Gulf and in Turkish Arabia: — Baghdad, Bahrein, Busrah, and Muscat, and the Indian Postal Agencies at Bushire, Bunder Abbas, Jask, Linga, and Mohammerah).	India generally.—Letters (but, except for French India, one for the addressee is admitted); arms of all kinds, parts of arms and accessories and ammunition (except for the Government); cotton, silk and other woven goods impressed with designs in imitation of Currency Notes, Promissory Notes, or Stock Notes of the Government of India. Opium and all alkaloids of opium, and all intoxicating drugs made from the poppy; ganja, bhang and charas and every intoxicating drink or substance prepared from any part of the hemp plant (cannabis sativa); coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (erythroxylum coca); and all drugs synthetic or other, having a like physiological effect to that of cocaine; all preparations and admixtures of any of the above. In addition to the foregoing:— Baghdad or Busrah.—Worn clothes; poisons; articles likely to import disease and figures (other than simple portraits) of Royal or other notable persons. Burma.—Hypodermic syringes or needles for hypodermic injections. Native States of Cochin and Travancore.—Tobacco or any preparations thereof.
JAMAICA (including Cayman Islands).	Letters.
LEEWARD ISLANDS (Antigua, Dominica, Montserrat, Nevis, St. Kitts, and Tortola (Virgin Islands)).	Letters (except one for addressee), goods bearing any name or trade-mark of any manufacturer, dealer, or trader in the United Kingdom, or any British Possession, unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or purchased.
MALAY STATES (Negri Sembilan, Pahang, Perak, Selangor, Kelantan, Kedah, Perlis, Trengganu and Johore).	Letters, spirits, and bhang; firearms, parts of firearms and ammunition except under permit; opium, morphia, morphine, and cocaine, unless addressed to the Senior Medical Officer at Kuala Lumpur, or Taiping, or to the Medical Officer at Kuantan, Raub, or Serembam; hypodermic syringes, except under special licence from the Medical Department. Drugs should be fully described in the Customs Declaration; otherwise they are liable to be detained for examination.

APPENDIX V.—*continued.*

PARCEL POST REGULATIONS—*continued.*

BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
MALTA - - -	Letters (except one for the addressee); arms and ammunition, except by special authority of the Local Government; grapes, unless accompanied by a phylloxera certificate and subjected to examination by the Inspector of Agriculture on arrival; oranges, potatoes, cotton seed, rags, shoddy, worn clothing and used bags, sacks, carpets, embroidery, raw opium, medicinal opium, morphine, heroine, cocaine, and similar drugs are subject to certain restrictions; prepared opium is absolutely prohibited.
MAURITIUS (including Rodriguez).	Letters; worn clothes, if intended for sale. Vine plants affected with any disease or brought from a place where any disease of vine plants is known or supposed to exist. Plums, preserved vegetables, or sardines and celluloid sent viâ France, not packed in accordance with special requirements.
NATAL (including Zululand and Amatongaland).	*See under* "South Africa, British"—"Union of South Africa."
NEWFOUNDLAND - -	Letters (except one for the addressee); salt which has been used in curing fish.
NEW HEBRIDES - -	Letters; tobacco in any form; opium.
NEW ZEALAND, DOMINION OF (including Fanning Island, Cook, Danger (Puka-puka), Manahiki, Palmerston (Avarua), Penrhyn (Tongareva), Rakaanga, Savage (Niue), and Suwarrow Islands).	Letters; rags, clothing which has ceased to be in actual wear, spirits, vine cuttings, coin of the realm or of any British Possession not up to standard, and opium in any form suitable for smoking. Tobacco in any form is only admissible when sent as a present or as a sample, and the addressee must be able to prove that these conditions have been complied with in each case. Fruits or plants (including bulbs) can only be forwarded to New Zealand if accompanied by a certificate, signed by the Director of any public or botanic garden, to the effect that they have been inspected and found to be clean and free from disease. The precise form of the certificate may be ascertained by inquiry at the Office of the High Commissioner for New Zealand, Westminster Chambers, 13, Victoria Street, S.W.
NIGERIA:	
Colony of Southern Nigeria.	Letters (except one for the addressee); salt; substances which easily liquefy unless enclosed in hermetically sealed receptacles.
Protectorate of Northern Nigeria.	Letters (except one for the addressee); coin; arms of precision, spirituous liquors and wines must be accompanied by a permit to import signed by the Governor.
NYASALAND PROTECTORATE	Letters; coin; cotton seed, unless originating in Egypt or addressed to the Director of Agriculture when intended for experimental purposes; potato seed, unless accompanied by a certificate from the Board of Agriculture, London, testifying that the district of origin is one in which potato scab never existed; seeds or plants of the albizzia tree unless originating in Australia; seeds or living or dried plants originating in India, Ceylon, Straits Settlements, Dutch East Indies, Guatemala, Central American States, Mauri-

APPENDIX V.—*continued.*

PARCEL POST REGULATIONS—*continued.*

SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
NYASALAND PROTECTORATE —*continued.*	tius, Zanzibar, German East Africa, Belgian Congo, and Natal may only be imported on production at the Zomba Post Office of a special permit signed by the Governor of the Protectorate. Seeds or plants from other countries must be accompanied by a reasonable proof of origin (such as invoices, bills of lading, or certificates of origin).
ORANGE FREE STATE -	*See under* "South Africa, British" — "Union of South Africa."
PAPUA - . -	*See under* "Australia, Commonwealth of."
RHODESIA, SOUTHERN, AND NORTHERN.	*See under* "South Africa, British."
ST. HELENA - - -	Letters (except one for the addressee).
ST. LUCIA - - -	Letters (except one for the addressee).
ST. VINCENT - -	Letters.
SARAWAK - - -	Letters, anything resembling coin, bank-notes, or cheques, but without monetary value; and (except under special permit) opium, morphia, morphine, cocaine, novocaine, cannabis indica, or any preparation of these articles.
SEYCHELLES - - -	Letters; cast-off clothes for sale. Plants, &c., are liable to disinfection. Celluloid not packed in accordance with special requirements for transmission viâ France.
SIERRA LEONE - -	Letters.
SOLOMON ISLANDS PROTECTORATE.	Letters (except one for the addressee).
SOUTH AFRICA—BRITISH: 1. UNION OF SOUTH AFRICA. (Provinces of the Cape of Good Hope, Natal, the Orange Free State and the Transvaal.)	*General.*—Letters; specie; bullion; gold dust; nuggets; ostrich feathers, except when made up into stoles, boas, hats, &c.; eucalyptus, acacia, and coniferous plants; peach stones. Importers of fire-arms (except shot-guns, rook rifles, and revolvers for the Union of South Africa) must present a permit from the Colonial Government concerned.
2. RHODESIA: (*a*) Southern. (*b*) Northern. 3. BASUTOLAND. 4. BECHUANALAND. 5. SWAZILAND.	*Additional* (*except Rhodesia*): Precious stones, whether loose or set in articles of jewellery; all stone fruits; bees; honey: old appliances, &c., for bee-keeping. Eau de Cologne (Basutoland only).
	All plants, fruits, tubers, bulbs, &c., are liable to inspection and precautionary fumigation at the expense of the addressees, and to destruction if pest or disease is found. Importers of any of these articles or of cotton seed, beeswax, foundation comb or opium (which is admitted for medicinal purposes only), must present special permits from the proper South African authority. In the case of plants, permits are not generally issued for kinds procurable in the Union of South Africa. Potatoes are only admitted when accompanied by a sworn declaration of origin and a prescribed Government certification.

APPENDIX V.—*continued.*

PARCEL POST REGULATIONS—*continued.*

BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
SOUTH AFRICA—BRITISH—*continued.*	*Additional (Rhodesia only):—* (*a*) *Southern and Northern Rhodesia:* Stone-fruit trees grown in any part of North America where either peach yellows or peach rosette exists; young rooted plants for budding or grafting purposes, except pear, plum, apricot, cherry, mango, apples (blight-proof); gum opium, extract of opium, poppies, or preparations of poppies are only admitted for medicinal purposes, and on presentation by the importers of a permit from the proper Rhodesian Authority. (*b*) *Southern Rhodesia only:* Importers of plants (which are subject to special conditions) and also of virus, vaccine, serum, or analogous product used for the diagnosis of diseases of animals, must present a permit from the Government of Southern Rhodesia. Parcels irregularly imported are liable to detention or destruction. (*c*) *Northern Rhodesia only:* Seeds and plants must be accompanied by a certificate of origin
STRAITS SETTLEMENTS - (Malacca, Penang, Province Wellesley, Singapore, Labuan, and Christmas Island.) For Malay States, *see* separate entry.	Letters; spirits and bhang; firearms, parts of firearms and ammunition, except under permit; and, unless addressed to the Principal Civil Medical Officer, Straits Settlements; opium, morphia, morphine, cocaine, hypodermic syringes, and other instruments or parts of instruments for hypodermic injection, including hypodermic needles. Drugs should be fully described in the Customs Declaration, otherwise they are liable to be detained for examination.
SWAZILAND - -	*See under* "South Africa, British."
TERRITORY OF PAPUA -	*See under* "Australia, Commonwealth of."
TONGA - - -	Same as "New Zealand," with the addition of current coin and bullion.
TRANSVAAL - -	*See under* "South Africa, British—Union of South Africa."
TRINIDAD AND TOBAGO -	Letters; rum all other spirits except *bonâ fide* samples and perfumed or medicinal spirits; "Rough-on-Rats" (rat poison); opium and the following products derived from the hemp plant—ganja, bhang, cannabis indica.
TURK'S AND CAICOS ISLANDS.	Letters.
UGANDA PROTECTORATE -	Same as East Africa Protectorate.
ZANZIBAR PROTECTORATE (including Pemba).	Letters (except one for the addressee), opium.

Note.—For further information as to—

(*a*) Route or means of conveyance.
(*b*) Rates of postage.
(*c*) Maximum dimensions allowed;
(*d*) Date of despatch of mails;
(*e*) Express delivery services;
(*f*) Cash on delivery services; and
(*g*) Special regulations as to packing, limitations in service, &c.

See the "Post Office Guide," which is published quarterly at 6*d.*, and may be obtained at all post offices in the United Kingdom.

APPENDIX V.—*continued.*

GENERAL OBSERVATIONS.

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Observations.
Aden - - -	No compensation is given for the damage of soapstone and alabaster models, collections of butterflies, moths, and other exceptionally fragile articles.
Australia, Commonwealth of.	No compensation is given for the loss or damage of insured parcels containing liquids, semi-liquids, perishable or fragile articles or in respect of the loss or damage of uninsured parcels or their contents.
Ceylon - - -	No compensation is given for the loss or damage of parcels containing liquids, or for the damage of glass, eggs, collections of butterflies, or other articles of a fragile or perishable nature.
Gold Coast Colony -	No compensation is paid in respect of loss or damage of uninsured parcels caused during landing or embarkation in the Colony, or for loss or damage of uninsured parcels addressed to places in Ashanti over 3 miles from the Railway.
India - - -	Same as "Aden," above.
New Zealand, Dominion of	Same as "Australia, Commonwealth of," above.
Bechuanaland Protectorate.	
Bermuda - -	
Canada - - -	
East Africa and Uganda Protectorates.	
Fiji - - -	
Gilbert and Ellice Islands Protectorate.	
Malay States - -	
New Hebrides - -	No compensation is paid in respect of loss or damage of uninsured parcels or their contents.
Nyasaland Protectorate	
Papua (British New Guinea).	
Sarawak - - -	
Solomon Islands -	
South Africa, British -	
Tonga Islands - -	
Turks Islands - -	
Zanzibar - - -	

APPENDIX VI.

BRITISH PROTECTORATES, &c.

[*Note.*—For the rates of import duty leviable in the British *African* Protectorates (except Zanzibar) and Cyprus, *see* the body of this Return.]

A.—MALAY STATES.

(1) FEDERATED MALAY STATES.

(PERAK, SELANGOR, NEGRI SEMBILAN AND PAHANG.)

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE FEDERATED MALAY STATES OF THE MALAY PENINSULA.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.			
	Perak.	Selangor.	Negri Sembilan.	Pahang.
	Dollars. cts.			
Intoxicating Liquors containing :				
(A) Not less than 85 °/₀ of proof spirit (*a*) *per proof gallon* (*b*)	3 00			
(B) Less than 85 °/₀ but not less than 70 °/₀ of proof spirit - *per gallon*	2 40			
(C) Less than 70 °/₀ but not less than 40 °/₀ of proof spirit - *per gallon*	1 50			
(D) Less than 40 °/₀ of proof spirit :				
Sparkling wines - *per gallon*	1 50			
Still wines - - ,,	1 00			
Beer, cider and perry ,,	0 24			
All other intoxicating liquors (except still wines, red or white, containing less than 26 °/₀ of proof spirit, (*a*) and toddy) *per gallon*	1 00			
Petroleum (*c*) - - *per gallon*	0 05			
[No duty is leviable on any liquid or substance having a flashing point higher than 150° F.]				
"Intoxicating liquors" includes all liquors fit or intended for human consumption. (Excise Enactments of 1908 and 1909).]				
All other articles - - - -	Free.			

The Straits Settlements silver dollar is the standard coin of the Federated Malay States.

"(*a*) Proof spirit" means a liquid containing 49·24 °/₀ by weight of alcohol and 50·76 °/₀ of distilled water and having a specific gravity at 60° F. of ·91984.

"(*b*) Proof gallon" means a gallon of proof spirit, and a duty payable on any liquor "per proof gallon" means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor, when mixed with water, is capable of forming.

"(*c*) Petroleum includes the liquors commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosene, parafin oil, petrol, gasoline, benzol, benzoline, benzine, naphtha, or any like inflammable liquid, whether a natural product or one that is made from petroleum, coal, schist, shale or any other bituminous substance or from any products thereof.

Notes.—The "Opium and Chandu Enactment, 1910" (No. 14 of 1910), as amended by Enactment No. 12 of 1912, provides for the prohibition of the importation of *opium* and also of *chandu*, other than by a "Superintendent of chandu." The Enactment is not, however, applicable to the importation of opium or chandu for medical purposes only by or on behalf of the Government, or by any person licensed to sell poisons under any Enactment to regulate the possession and sale of poisons or deleterious drugs.

"Opium" is held to mean any kind of opium not prepared for smoking, chewing or swallowing, and includes the coverings in which opium has been wrapped. "Chandu'

APPENDIX VI.—*continued.*

A. (1)—FEDERATED MALAY STATES—*continued.*

Notes—continued.

means any preparation of opium or any preparation in which opium forms an ingredient, which preparation is used, or intended to be used for smoking, chewing, or swallowing, and includes chandu dross, but does *not* include any of the alkaloids or salts of alkaloids of opium.

Under the "Deleterious Drugs Enactment, 1911" (No. 10 of 1911), as amended by Enactment No. 15 of 1912, provision is made for the prohibition of the importation of any *deleterious drug* or *syringe*, except with the permission in writing of the Principal Medical Officer or a Senior Medical Officer of the Government.

"Deleterious drugs" means and *includes:*

(i) Morphine, including morphia and all salts of morphine, and any alkaloid or salt of an alkaloid of opium, and any solution thereof;

(ii) Cocaine, including all salts of cocaine and any solution thereof;

(iii) Eucaine, including all salts of eucaine and any solution thereof;

(iv) Any analogue of cocaine or eucaine, and

(v) Any drug, or salts or solution of such drug, which the Chief Secretary to the Government may declare to be a deleterious drug,

but does not include:

(vi) Any patent or proprietary article containing one or more of the above in quantity not exceeding in the aggregate 1 % of the total ingredients of such article, or

(vii) Any patent or proprietary article which may from time to time be exempted from the operation of this Enactment by the Chief Secretary to the Government by notification in the "Gazette."

"Syringe" means an instrument or part of an instrument suitable for hypodermic injection, and includes a hypodermic needle.

Under certain Rules, (No. 1704 of 1912) made under the "Deleterious Drugs Enactment, 1911," it is provided that application for permission to import or export any deleterious drugs or syringe may be made to the Principal Medical Officer or Senior Medical Officer of the Government, who may in his discretion issue a permit in prescribed form.

The importation of *petroleum* is regulated by the "Petroleum Rules, 1911." Upon the arrival at any port of the State of a vessel bringing petroleum, notice must at once be given to the Harbour Master, who will inform the Inspector, who will proceed on board and either pass the petroleum or take samples for purposes of testing on shore. Until the petroleum has been passed by the Inspector it shall not be landed, except with the written authority of the District Officer, who will make arrangements for its safe custody until it is passed. No "dangerous" petroleum (*i.e.*, petroleum having a flashing point below 73° F.) shall be landed, except by licence of the Resident.

Under the Firearms Enactments of 1902 regulating the importation of *firearms*, no person is allowed to import firearms into the Federated Malay States without a licence, which may be obtained free of charge from the Chief Police Officer of the State.

The importation of *explosives* is regulated by the several State Explosives Enactments of 1904, as amended by Federated Malay States Enactment No. 5 of 1912, and Rules made thereunder.

The Rules provide that *explosives* may only be imported under licence, except the following, which may be imported without licence when not exceeding 20 lbs. avoirdupois:—Safety cartridges; safety fuses for blasting; fuses for shells and friction tubes for guns or percussion primers, provided there be no more than five fuses or percussion primers or 25 tubes in one package, and that the package be a hermetically-sealed metal cylinder; railway fog-signals; percussion caps, also fireworks; or any other explosive not exceeding 5 lbs. avoirdupois.

Provision is further made for the prohibition of the importation of "sandcrackers" into each of the Federated Malay States.

Under the Merchandise Marks Enactment No. 1 of 1910, as amended by No. 6 of 1913, the importation is prohibited of goods to which any forged trade mark or false trade description is applied, or to which any trade mark or mark so nearly resembling a trade mark as to be calculated to deceive is falsely applied.

Under Enactment No. 7 of 1913 provision is made for the regulation of *wireless telegraphy.*

No person may establish any wireless telegraph station, or instal or work any apparatus for wireless telegraphy in any place in the Federated Malay States or on board any locally owned ship, except under and in accordance with a licence granted in that behalf by the Chief Secretary to the Government.

APPENDIX VI.—*continued.*

A.—MALAY STATES—*continued.*

(2)—PROTECTED MALAY STATES (KEDAH, PERLIS, TRENGGANU AND KELANTAN).

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO EACH OF THE PROTECTED MALAY STATES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		Dollars.	cts.
(1) KEDAH.			
Dogs, by land	*each*	0	10
„ „ sea	„	1	10
Pigs	„	0	10
Sheep	„	0	10
Horses	„	0	50
Cattle (buffaloes and bullocks)	*per head*	0	25
Chinese Spirits	*per gallon*	From $1 to $3	
European Wines and Spirits	*per case*	From $2.40 to $7.50 (*a*)	
Petroleum (collected by farmer)	*per tin*	0	10
Tobacco: Java (Kuala Muda)	*per kati*	0	20
„ Chinese („)	*per packet*	0	01
Gambier (Kuala Muda)	*per kati*	0	10
Salt	*per pikul*	1	00
(2) PERLIS.			
European Tobacco	*ad val.*	10°/₀	
Chinese Tobacco at Kangar	*per kati*	0	20
Javanese „ „	„	0	25
Kerosene oil „	*per ton*	0	20
Cocoanut and Kachang Oil	„	0	50
Beer (small bottles)	*per case*	4	0
„ (large bottles)	„	3	0
Whisky and brandy	„	4	0
Gin	„	5	0
Arak China	*per gallon*	1 to 3 dollars according to brand.	
(3) TRENGGANU.			
Thread	*ad val.*	3°/₀	
Piece goods and kain kachi	*per 100 pieces*	3	0
Tobacco bakul	*per basket*	1	0
„ in tins (Javanese)	*per tin*	0	50
„ pikul	*per pikul*	3	0
Kerosene oil	*per case*	0	15
(4) KELANTAN.			
Pig wire fencing	Free.		
Medicines			
Surgical appliances			
Raw silk, white			
Vegetable dyes			
Books, printed matter and stationery			
Rubber seeds			
Padi			
Copra and coconuts			

Note.—See the General notes at end of Table on the next page.
(*a*) European subjects pay 10 °/₀ *ad valorem* on European liquors.

APPENDIX VI.—*continued.*

A. (2)—Protected Malay States—*continued.*

Rates of Duty leviable on Articles Imported into each of the Protected Malay States—*continued.*

Tariff Classification and Tariff Rates of Duty.

(4) Kelantan—*cont.*		Dollars	cts.
Sago stems		Free.	
Parboiled rice			
Mining and agricultural implements and machinery			
Gunny bags			
Horses			
Vehicles of all kinds			
Steamers and motor launches			
Foodstuffs which cannot be produced in the State			
Aerated mineral waters			
Ice			
Tobacco, unmanufactured	*per pikul*	4	00
" manufactured (including cigars and cigarettes)	10 % *ad valorem.*		
Gin, A.V.H., and similar varieties	*per gallon*	1	50
	per case(b)	7	50
Other spirits and liqueurs, scents, and German port wine	*per gallon*	1	50
[With a minimum duty of 5 *cts.* per bottle.]			
Vermouth, port, sherry and sparkling wines	"	1	00
Claret and other still wines, not mentioned above	*per case of* 12 *quart bottles*	1	00
	per gallon	0	50
Toddy	*per bottle*	0	12
Beer, ale, stout and other liquors made from malt *per case of not less than* 8 *dozen pint or* 4 *dozen quart bottles*		2	00
Cider	*per gallon*	0	25 (*a*)
Methylated spirit	"	0	10
Sugar	*per pikul*	2	00
Salt	*per* 100 *gantangs*	1	00
Gambia (Trengganu)	*per basket*	0	50
" (ordinary)	"	0	25
Kerosene oil, benzine, and other inflammable oils	*per gallon*	0	10
All other articles, unless specially exempted	*ad val.*	3 %	

Notes.—A pikul = 133⅓ lbs.; a kati = 1⅓ lbs.; a gantang = 1 gallon.

The Straits Settlements silver dollar is the standard coin of the Protected Malay States.

The importation of opium, &c., is subject to the following regulations, viz.:—

In *Kedah*, it is illegal to import morphia, cocaine, or similar drugs, without written permission of the President of the State Council (Enactment No. 5 of 1910).

The Government has the sole right of importing opium, chandu or chandu dross (Enactment No. 11 of 1911).

In *Kelantan*, no person may import opium, and chandu may only be imported by a Government Superintendent. Opium and chandu, however, may be imported for medical purposes only by, or on behalf of, the Government, or by any person licensed to sell poisons (Enactment No. 1 of 1913).

The importation of ganga is prohibited, except under licence in writing of the British Adviser (Enactment No. 2 of 1911).

In *Perlis*, the Government has the sole right of importing opium, chandu, or chandu dross (Enactment No. 2 of 1913).

In *Trengganu*, opium and chandu may not be imported without a permit from the Government Office (Enactment No. 2 of 1911).

(*a*) Or a dozen reputed pints, or six reputed quarts.

(*b*) Per case containing 15 bottles, or 5 gallons.

APPENDIX VI.—*continued.*

B.—BRITISH NORTH BORNEO COMPANY—TERRITORY OF.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE STATE OF NORTH BORNEO.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		Dollars.	cts.
Aërated and mineral waters	*Per case of 6 dozen*	0	70
" " (splits)	" "	0	35
Arms and ammunition:			
Rifles and guns	*Per barrel*	5	00
Pistols and revolvers	*Each*	3	00
Cartridges, empty or loaded	*Per hundred*	1	00
Beads and buttons; pictures, toys, curios of any material, including tinsel wares		10 % *ad valorem.*	
Boxes—Chinese and Japanese boxes, and portmanteaus or trunks of any material		10 % *ad valorem.*	
Brass or copper-ware and white metal, viz.:			
Gongs, ornaments, sirih boxes, &c.		10 % *ad valorem.*	
Trays and bowls		10 % *ad valorem.*	
Hinges, locks, nails, and wire		10 % *ad valorem.*	
Building materials—bricks, tiles, lime, pipes, and roofing and paving material and cement		5 % *ad valorem.*	
Cards—playing cards; also dominoes	*Per pack or set*	0	25
Chemicals, photographic and scientific materials		10 % *ad valorem.*	
Cloth; bunting; yarns and thread made of cotton, linen, flax, grass, hair or fibre, or any mixture thereof		15 % *ad valorem.*	
Coal and coke	*Per ton*	0	50
Coffee	*Per lb.*	0	03
Cutlery		10 % *ad valorem.*	
Dyes and chemicals (not medicinal)		10 % *ad valorem.*	
Earthenware, crockery, and porcelain		10 % *ad valorem.*	
Jars—Gusi, Tajau, &c., old	*Each*	5	00
" others, new, imitations of above	"	0	50
Fireworks, including squibs and crackers		25 % *ad valorem.*	
Flour	*Per ordinary bag*	0	20
Furniture		10 % *ad valorem.*	
Glassware, unless otherwise specially taxed		5 % *ad valorem.*	
Haberdashery, including all ready-made cloth-stuffs		15 % *ad valorem.*	
Hats, caps, or bonnets, boots and shoes, artificial flowers, feathers, and umbrellas, looking glasses, combs, and lacquered ware		10 % *ad valorem.*	
Jewellery, watches, chains, rings, clocks, ornaments, gold and silver (not coin)		10 % *ad valorem.*	
Lamps and lanterns—European, Chinese, and Japanese lanterns; fans, candles, joss sticks and papers		10 % *ad valorem.*	
Lead		10 % *ad valorem.*	
Leather and paper goods or imitations thereof, unless otherwise specially taxed		5 % *ad valorem.*	
Machinery worked by steam or water power, and labour-saving machines not worked by steam power (except machinery for shipbuilding, Free)		10 % *ad valorem.*	
Matches or lights	*Per packet of 10 boxes*	0	06

Notes.—A pikul = 133⅓ lbs.; a kati = 1⅓ lbs.; a tahil = 1⅓ ozs.
Straits Settlements silver dollars are current in the State of North Borneo.

APPENDIX VI.—*continued.*

B.—British North Borneo Company—Territory of—*continued.*

Rates of Duty leviable on Articles Imported into the State of North Borneo—*continued.*

Tariff Classification and Tariff Rates of Duty.

		Dollars. cts.
Metals (*See* also Free List on next page):		
Manufactured		10 % *ad valorem.*
Unmanufactured		5 % *ad valorem.*
Musical instruments, phonographs, gramophones, &c.		10 % *ad valorem*
Oils—Kerosine	*Per case of* 65 *lbs.*	0 40
Other oils used for burning	„ „	0 20
Cocoa-nut, kachang, or bean oil	*Per kati*	0 02
Paints and paint oils		10 % *ad valorem.*
Perfumery, including also incense and spices		10 % *ad valorem.*
Personal effects (other than enumerated in the free list on next page) are dutiable according to classification in the tariff.		
Plated ware		10 % *ad valorem.*
Railway, telegraph, and tramway materials and rolling stock		10 % *ad valorem.*
Rice		(*a*)
Salt fish	*Per pikul*	0 25
Salt	„	0 40
Silk stuffs		15 % *ad valorem.*
Stationery, for printing or writing, and books of all kinds (other than on free list)		5 % *ad valorem.*
Sugar:		
Raw or brown, very coarse brown treacle	*Per kati*	0 01
Manufactured or refined, white, brown, or other	„	0 02½
Sweets, and confectionery, including any mixture of flour and sugar		10 % *ad valorem.*
Tansan water	*Per case of* 50 *qt. botts.*	0 50
Tea	*Per lb.*	0 03
Tea stick	„	0 01½
Timber, manufactured and unmanufactured		10 % *ad valorem.*
Tinned provisions, unless otherwise specially taxed		5 % *ad valorem.*
Tobacco:		
Chinese:		
In cases of 140 packages of 8 tahils each	*Per case*	14 00
„ 200 „ 6 „	„	15 00
If less than a case	*Per kati*	0 20
Java, Sumatra, Palembang, and other native tobacco	*Per kati*	0 70
European, American, or Philippine, and other unenumerated tobacco	*Per lb.*	0 80
Cigars, European, American, Philippine, or Indian	„	0 80
Cigarettes	„	0 80
Pipes and smokers' articles, cigarette papers, &c.		10 % *ad valorem.*
Vehicles		10 % *ad valorem.*
Vessels		10 % *ad valorem.*
Wines, spirituous and malt liquors:		
Wines:		
Sparkling wines	*Per gallon*	2 00
Still wines	„	1 00

Notes.—A pikul = 133⅓ lbs.; a kati = 1⅓ lbs.; a tahil = 1⅓ ozs.
Straits Settlements silver dollars are current in the State of North Borneo.
(*a*) Duty of 20 cents per pikul suspended until further notice.

APPENDIX VI.—*continued.*

B.—British North Borneo Company—Territory of—*continued.*

Rates of Duty leviable on Articles Imported into the State of North Borneo—*continued.*

Tariff Classification and Tariff Rates of Duty.

	Dollars.	cts.
Wines, spirituous and malt liquors—*cont.*		
Spirituous liquors - - - - - *Per gallon*	2	40
All other fermented or distilled liquors (except arrack and samsu) intended for use as a beverage, and containing more than 2 °/₀ of pure alcohol by weight - - - *Per gallon*	0	24
All other articles or goods imported not specifically mentioned, and not entered in the free list - - - - -	5 °/₀ *ad valorem.*	
Goods or other articles chiefly composed of manufactured timber and manufactured metal, or of either manufactured timber or manufactured metal, unless otherwise specially taxed - - -	10 °/₀ *ad valorem.*	

Free Imports:

The following articles may be imported free of import duty:—

Medicines, pictures, cotton waste, disinfectants, insecticides, literary publications, candles, rope and cordage, castor oil, cera wax, soap, twine and string, Straits Settlements dollars and subsidiary silver coin.

School book or educational materials imported by and for the use of schools approved by the Government.

Materials or accessories required solely for the use of Church purposes.

Bran, crushed food, and oil cake.

Coin and notes (except foreign dollars, which are not legal tender, and foreign copper or nickel, which are prohibited.)

Horses, ponies, cattle, sheep, goats, swine, and poultry.

Machinery of all kinds for the purpose of shipbuilding only.

Metals, raw and manufactured, for purposes of shipbuilding only.

Seeds and plants for agricultural purposes; also prepared manures.

All goods, not being contraband, for export through bond to other countries or other districts in the State.

Fire hand pumps if for importer's own use.

Fire extinguishers or materials for extinguishing fire.

Liquors, tobacco, cigars, and cigarettes for the Governor and officers and men of the British Army and Navy serving on full pay in the State.

Cards and implements for the use of the farm, imported by the Opium, Pawn, Gambling or Spirit Farmer.

Tobacco in quantities of less than 1 lb., and cigars and cigarettes in quantities of less than 100 brought by ordinary travellers in their luggage for *bonâ fide* personal use.

Postage stamps, coin, bullion and notes for the State Government.

Personal effects brought by ordinary travellers in their luggage for personal use of the following kinds, viz.: wearing apparel, books, music, toilet requisites, bed and table linen, kitchen utensils, tools, cutlery, crockery, plate and jewellery.

Official supplies sent by the United States Government for use of the United States Consul.

Travelling shows, such as theatrical, cinematograph, circus, and other similar equipments, imported temporarily for public entertainment.

All ammunition imported by the British North Borneo Rifle Association or affiliated Clubs for use only under the rules of the Association.

Prohibited Imports:

The following articles are prohibited to be imported:—

Foreign dollars which are not legal tender.

Foreign copper or nickel coin.

Any objects of any indecent or obscene character.

Opium and chandu, except under prescribed Regulations. (Proclamation No. 16 of 1901.)

Notes.—A pikul = 133⅓ lbs.; a kati = 1⅓ lbs.; a tahil = 1⅓ ozs.

Straits Settlements silver dollars are current in the State of North Borneo.

APPENDIX VI.—*continued.*

C.—SARAWAK—TERRITORY OF.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE TERRITORY OF SARAWAK.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

IMPORT DUTIES LEVIABLE ON GOODS IMPORTED INTO THE TERRITORY OF SARAWAK DIRECT FROM A FOREIGN PORT.		Dollars.	cts.
Brandy, whisky, rum and other spirituous liquors:	*Per doz. reputed qt. botts.*	1	0
" " "	(*inferior*) (*a*) *Per doz. reputed qt. botts.*	4	0
Beer, cider, &c., &c.	" " "	0	25
Champagne and other sparkling wines	" " "	1	0
Cherry cordial	*Per case of* 2 *doz.*	0	30
Claret, hock, sherry, and other still wines	*Per doz. reputed qt. botts.*	0	50
Gin, A.V.H., &c. (in square black bottles)	*Per case of* 15 *botts.*	6	0
" Geneva (in stone bottles)	*Per doz. botts.* (*large*)	2	0
" " "	" " (*small*)	1	0
" Old Tom	*Per doz. reputed qt. botts.*	1	0
" sloe	" " "	1	0
Ginger wine	" " "	0	25
Guns and other fire-arms (*b*)	*Per barrel*	2	0
Jars, Gusi	*Each*	5	0
Kerosine Oil	*Per case of* 2 *tins* (*c*)	0	12
Liqueurs of all kinds	*Per doz. reputed qt. botts.*	1	0
Salt	*Per coyan of* 100 *pasus*	25	0
Tobacco, Chinese	*Per case of* 140 *bundles*	9	0
	" 200 "	10	0
" Java	*Per basket*	4	0
" Palembang and other kinds	*Per pikul*	20	0
" (bad) for agricultural purposes	"	10	0
" in tins, also cigarettes and cigars	*Per lb.*	0	16
IMPORT DUTIES IN FORCE AT "OUT-STATIONS." (*d*)			
Brass guns, Lelahs	*Per pikul*	4	0
Jars, Tajows (old)	*Each*	5	0
" under 10 dols. value	"	1	0
Salt Nipa	*Per* 100 *garis*	0	18

Notes.—A pikul = 133⅓ lbs.; a kati = 1⅓ lbs.; a coyan of salt = 60 pikuls (8,000 lbs.); a gari = 1 1/10 lbs.

Straits Settlements silver dollars are current in Sarawak.

(*a*) By "inferior spirits" is meant brandy retailed at less than 10 dols., and whisky at less than 8 dols., per dozen quarts.

(*b*) Firearms can only be imported when a written permission has been obtained from H.H. The Rajah, or the officer administering the Government.

(*c*) Tins must be enclosed in cases. The equivalent duty is payable if imported in casks or drums.

(*d*) The Sarawak Government states that the "out-stations" are the chief towns of the various districts or sub-districts of Sarawak, and receive *most* of their foreign imports duty-paid from Kuching. Those foreign dutiable imports *landed in the first instance* at an "out-station" pay the ordinary foreign import duties. The above specified duties are levied when any of the articles named are imported from Kuching, from another out-station, or from another port, but such duties are not levied in Kuching.

APPENDIX VI.—*continued.*

D.—BRITISH SOLOMON ISLANDS PROTECTORATE.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE BRITISH SOLOMON ISLANDS PROTECTORATE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		s.	d.
Ale, beer and porter—			
In bottle	*per dozen quarts*	2	0
	" *pints*	1	0
	" ½-*pts or less*	0	6
In wood or jar	*per gallon*	1	0
Fuzes	*For every coil of 24 feet*	1	0
Detonators		100 °/₀ *ad valorem.*	
Dynamite or other explosive used in lieu thereof	*per lb.*	1	0
Kerosene	*per gallon*	0	3
Benzine, benzoline, gasoline, naphtha, optimol, petrol and other similar oils	*per gallon*	0	3
Spirits of all kinds—			
The strength of which can be ascertained by Sykes' hydrometer, and is over proof	*per proof gallon*	14	0
The strength of which can be ascertained by Sykes' hydrometer and is under proof	*per liquid gallon*	14	0
Spirits and spirituous compounds, unless otherwise enumerated, and scented waters, the strength of which cannot be ascertained by Sykes' hydrometer	*per liquid gallon*	14	0
Case spirits—Reputed contents of 2, 3, 4, or more gallons shall be charged—			
2 gallons and under, as 2 gallons.			
Over 2 gallons and not exceeding 3 gallons, as 3 gallons.			
Over 3 gallons and not exceeding 4 gallons, as 4 gallons.			
And so on for any greater quantity contained in any case.			
Tobacco;			
Stick or cake	*per lb.*	1	6
Cigars	"	5	0
Cigarettes	*per* 1,000	12	6
Cut tobacco	*per lb.*	3	0
Wines—			
Sparkling	*per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities*	6	0
Bordeaux (claret), Hock or Australian—			
In bulk	*per gallon*	2	0
In bottle	*per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities*	2	0
Other kinds—			
In bulk	*per gallon*	4	0
In bottle	*per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities*	4	0
Boats and vessels imported		10 °/₀ *ad valorem.*	
Rifles and revolvers	*each*	20	0
Rifle and revolver ammunition		100 °/₀ *ad valorem.*	
Cartridges (sporting, shot)			
Perfumery, not being liable to spirit duty			
Beads			
Fish-hooks and fishing lines			
Axes		10 °/₀ *ad valorem.*	
Knives			
Matches			
Trade-boxes			

APPENDIX VI.—*continued.*

D.—BRITISH SOLOMON ISLANDS PROTECTORATE—*cont.*

Wood and iron trunks and boxes - - - - -	10 % *ad valorem.*
Lanterns and lantern parts - - - - - -	
Leather goods - - - - - - -	
Musical instruments - - - - - -	
Pipes (smoking) - - - - - - -	
Porpoise, dog, and whale's teeth - - - - -	
Fireworks - - - - - -	
Aerated waters and cordials - - - - - -	

Notes.—The following duties and fees are charged under Regulation of 8th August 1907 in respect of dutiable goods landed and stored at Tulagi :—

For each packet landed and delivered at the Customs House, 3*d.*
" stored at the Bonded Warehouse, per week 1*d.*

Under King's Regulation No. 5 of 1909 the importation is *prohibited* of stills, machinery, implements and utensils used for the distillation of spirits.

It is provided under King's Regulation No. 2 of 1911, that the master of a vessel arriving in the Protectorate which is carrying any *explosives*, must, on arrival, first take the vessel to the Port of Tulagi, and not elsewhere, and there land the explosives in prescribed manner. Under King's Regulation No. 10 of 1912 the importation of explosives is also prohibited, except in pursuance of a dealer's license, granted by the Resident Commissioner.

The term "explosives" means and includes dynamite, guncotton, nitro-glycerine, and every adaptation and preparation thereof used for explosive purposes, detonators, fulminate of mercury, and percussion explosives.

All articles imported into the Protectorate by religious bodies to be used solely for the erection, equipment, maintenance, or repair of any place of divine worship, or any school, or in connection with the celebration of divine worship, or for the purposes of instruction in any school, are exempt from the payment of Customs *dues*—provided that in every case it shall be proved by the importer to the satisfaction of the Resident Commissioner that the particular articles in respect whereof the exemption is claimed have been imported solely for the purposes and uses above mentioned. (Proclamation dated 6th September 1912.)

The Wireless Telegraphy Regulation, 1912 (No. 9 of 1912), governs the use of *wireless telegraphy* in certain islands of the Western Pacific. This Regulation provides that it shall not be lawful for any person to establish, instal, or use any apparatus for the purposes of electrical communication by means of wireless telegraphy in any of the following islands without a license to do so first obtained from the High Commissioner, under such terms and conditions as may be prescribed :—

British Solomon Islands Protectorate.
Gilbert and Ellice Islands "
Phœnix Islands.
Fanning Island.
Union (Tokelau) Islands.
Washington Island.
Christmas Island.
Pitcairn Island; and
All other islands in the Western Pacific (except New Hebrides, including Banks' and Torres Islands), not being within the jurisdiction of the Commonwealth of Australia or any of the States thereof, or of the Dominion of New Zealand, or of any civilised Power.

The importation and storage of opium, morphine, cocaine, and similar drugs is regulated by King's Regulation No. 2 of 1913, which is to come into operation on a date to be proclaimed by the High Commissioner.

The importation of prepared opium shall be prohibited. All opium imported must be deposited at the cost, risk, and peril of the importer in appointed stores, and can only be withdrawn therefrom by a medical practitioner, dentist, or druggist, by written permission of the Resident Commissioner or other authorised person.

APPENDIX VI.—*continued.*

E.—GILBERT AND ELLICE ISLANDS PROTECTORATE.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE GILBERT AND ELLICE ISLANDS PROTECTORATE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		s.	d.
Ale, beer and porter—			
In bottle	*per dozen quarts*	2	0
	„ *pints*	1	0
	„ ½-*pts or less*	0	6
In wood or jar	*per gallon*	1	0
Perfumery, not being perfumed spirits		15 %	*ad valorem.*
Spirits of all kinds—			
The strength of which can be ascertained by Sykes' hydrometer:			
Over proof	*per proof gallon*	14	0
Under proof	*per liquid gallon*	14	0
Spirits, methylated	*per gallon*	2	0
Spirits and spirituous compounds, unless otherwise enumerated, and scented waters, the strength of which cannot be ascertained by Sykes' hydrometer	*per liquid gallon*	14	0
Case spirits—Reputed contents of 2, 3, 4 or more gallons shall be charged—			
2 gallons and under, as 2 gallons.			
Over 2 gallons and not exceeding 3 gallons, as 3 gallons.			
Over 3 gallons and not exceeding 4 gallons, as 4 gallons.			
And so on for any greater quantity contained in any case.			
Wines—			
Sparkling	*per 6 reputed quarts or 12 reputed pints, or 24 reputed ½-pints or smaller quantities*	6	0
Bordeaux (claret), Hock or Australian—			
In bulk	*per gallon*	2	0
In bottle	*per 6 reputed quarts or 12 reputed pints or 24 reputed ½-pints or smaller quantities*	2	0
Other kinds—			
In bulk	*per gallon*	4	0
In bottle	*per 6 reputed quarts or 12 reputed pints or 24 reputed ½-pints or smaller quantities*	4	0
Kerosene, if of 100° or more, closed flash test	*Per gallon*	0	3
„ „ „ less than 100° „ „ „	„	0	6
Tobacco	*Per lb.*	1	0

Notes.—Under King's Regulation No. 5 of 1909 the importation is *prohibited* of stills, machinery, implements and utensils used for the distillation of spirits.

All articles imported into the Protectorate by religious bodies to be used solely for the erection, equipment, maintenance, or repair of any place of divine worship, or any school, or in connection with the celebration of divine worship, or for the purposes of instruction in any school, are exempt from the payment of Customs *dues*,—provided that in every case it shall be proved by the importer to the satisfaction of the Resident Commissioner that the particular articles in respect whereof the exemption is claimed have been imported solely for the purposes and uses above mentioned. (Proclamation dated 6th September 1912.)

For regulations regarding "wireless telegraphy," *see* under "British Solomon Islands Protectorate," on the previous page.

The importation and storage of opium, morphine, cocaine, and similar drugs is regulated by King's Regulation No. 2 of 1913. For particulars, *see* under the "British Solomon Islands Protectorate," on the previous page.

APPENDIX VI.—*continued.*

F.—TONGAN ISLANDS PROTECTORATE.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE TONGAN ISLANDS PROTECTORATE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
Ballast (ships pig and scrap iron), bags (new and old), bêche-de-mer, books and periodicals (printed), coal, casks for whale oil, coke, coin, fruit cases and shooks, lead for lining tea chests, personal luggage, meat (fresh, frozen, or preserved by cold process), also outside packages in which goods are ordinarily contained		Free.		
Ale, beer, cider and porter	*per gallon*	0	1	0
Galvanised iron, in bars, bundles, sheets, or corrugated	*per ton*	2	0	0
Lead, shot and bullets	*per 100 lbs.*	0	5	0
Powder sporting	*per lb.*	0	0	6
Caps, percussion	*per 100*	0	0	1
Kerosene: (*a*)				
150° test and over	*per gallon*	0	0	6
Under 150° test	"	0	1	6
Opium, including all wares containing opium	*per lb.*	0	15	0
Spirits of all kinds, the strength of which can be ascertained by Sykes' hydrometer—				
Over proof	*per proof gallon*	0	14	0
Under proof	*per liquid gallon*	0	14	0
Spirits the strength of which cannot be ascertained by Sykes' hydrometer	*per liquid gallon*	0	14	0
Methylated spirits	*per gallon*	0	2	0
Timber undressed	*per 100 feet super.*	0	1	6
" dressed or surfaced	" "	0	2	0
Palings and shingles	*per 1000*	0	2	0
Tobacco:				
Unmanufactured	*per lb.*	0	1	0
Cigars and cigarettes	"	0	5	0
Other manufactured	"	0	2	6
Wine:				
Sparkling	*per gallon*	0	6	0
Claret, Australian (in bulk or bottle)	"	0	1	0
Other kinds	"	0	4	0
Wax vestas	25 % *ad valorem.*			
Firearms	20 % "			
Jewellery	20 % "			
All articles not otherwise specified	10 % "			

(*a*) Kerosene and benzine for motor purposes, free of duty.

APPENDIX VI.—*continued.*

G.—NEW HEBRIDES.

[*The New Hebrides group is under the joint control of the British and French Governments in accordance with the terms of the Anglo-French Convention of the 20th October, 1906.*]

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED IN THE NEW HEBRIDES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
Agricultural implements Animals, living Boats and their fittings Books and periodicals, printed, including maps, atlases, plans, charts, and music Biscuits, ship Boiler plates Bricks Cement Coal Coin Drugs, chemicals, and medicines, with the exception of patent medicines (*spécialités*) [By the term "patent medicines" shall be meant and included all pharmaceutical, patent, and proprietary medicines and preparations which are not recognised by the British and French medical professions. In the case of question arising as to the classification of any article for which exemption from duty is claimed, the Resident Commissioners will consult the Condominium Medical Officer, whose decision thereon shall be final.] Earthenware drain pipes Flour Garden seeds Iron and steel rails and fishplates, switches, crossings, turntables, and parts thereof Instruments and medical appliances, and medicines imported by properly qualified Medical Officers for use in Hospitals Luggage, personal Machinery and component parts thereof, agricultural, electrical, mining, sawing, sugar and coffee making, steam engines, oil engines and boilers Manures Microscopes Plants Seeds for propagation or cultivation, including maize, beans, rice and other grains for planting and other food purposes Show cards, patterns, and cut samples, and advertising matter of no commercial value Uniforms, official Vaccine, lymph and other anti-toxins Vegetables and green fruit Wire fencing All articles imported for the use of the French or British Administration or for the use of the Condominium Government	Free.

APPENDIX VI.—*continued.*

G.—NEW HEBRIDES—*continued.*

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE NEW HEBRIDES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
Ales, beer, and porter (*a*)	*Per dozen quarts*	0	0	11½
	,, *pints*	0	0	6
	,, *half-pints and less*	0	0	3
Coffee, raw	*Per 100 kilos, net*	12	0	0
Cocoa ,,	,, ,, ,,	4	3	2
Vanilla (in the pod)	,, ,, ,,	32	0	0
Allspice, fresh (pimento)	,, ,, ,,	16	0	0
Spirits (*a*)				
All kinds, the strength of which can be ascertained by Sykes' hydometer, whether over or under proof	*Per proof or liquid gallon*	0	9	0
Spirits and spirituous compounds, the strength of which cannot be ascertained by Sykes' hydrometer		20 % *ad valorem*		
Wine (*a*)				
Red or white wine (ordinaire)	*Per litre*	0	0	0½
Other wines, in bulk	,,	0	0	5
,, ,, bottles	*Per dozen quarts*	0	4	10
,, ,, ,,	,, *pints*	0	2	11
Kerosene	*Per case of 36 litres*	0	0	6
Tobacco	*Per kilogramme*	0	0	11½
Cigars and cigarettes	,,	0	1	7½
Dynamite and other explosives used in lieu thereof	,,	0	4	0
Fuses	*Per coil of 24 ft.*	0	0	10
Detonators		100 % *ad valorem.*		
Arms and ammunition (*b*)				
Arms of precision, rifles and the like, and ammunition for same, if for the exclusive use of importer only		10 % *ad valorem.*		
Revolvers and ammunition for same, if for exclusive use of importer only		10 % *ad valorem.*		
All other arms and ammunition of every kind		100 % *ad valorem.*		
Gramophones, phonographs, and records thereof		10 % *ad valorem.*		
Lace		10 % *ad valorem.*		
Perfumery		10 % *ad valorem.*		
All other articles		5 % *ad valorem.*		

Note.—Under a Proclamation dated 20th September 1913, the term "litre" shall be held to mean and include all bottles or other receptacles so styled in trade, and of a liquid capacity of from 90 to 100 centilitres.

A litre = 1·76 pints; a kilogramme = 2·2046 lbs.

(*a*) No person may, in the New Hebrides (including the Banks and Torres Islands), sell or supply intoxicating liquors to the natives in any form and on any pretext whatsoever. Alcoholic drugs or cordials employed in the case of sickness or disease, are not included in such prohibition which covers spirits, beer, wine, and generally all fermented and intoxicating liquors. (Article 59 of the Anglo-French Convention of 1906.)

(*b*) No person may sell or supply arms or ammunition to the natives, directly or indirectly, in the New Hebrides (including the Banks and Torres Islands) and within the territorial waters of the group. Shot guns and cartridges for sporting purposes are exempted, but the prohibition shall extend to rifles, revolvers, and other repeating weapons and the ammunition used for such arms; separate parts for the conversion of sporting guns into military weapons, ball cartridges and all kinds of explosives, other than cartridges specially made for shot guns.

The British and French Governments, however, reserve to themselves the right to arm the natives who form part of the regular police forces. Non-natives may temporarily entrust to a native employed by him, and solely for the purposes of that employment, prohibited arms or ammunition. (Articles 57–8 of the Anglo-French Convention of 1906.)

APPENDIX VI—*continued.*

G.—NEW HEBRIDES—*continued.*

Notes.

In a Joint Regulation of the 28th December 1912 to provide for the collection and management of the revenue of Customs within the New Hebrides Condominium it is provided, *inter alia*, that every vessel arriving in the New Hebrides must proceed direct to the Port of Vila, in the Island of Efate, as being the Port of Entry. A vessel, however, may call at places other than a Port of Entry by special permission of the Resident Commissioners.

No merchandise of any kind may be imported into the New Hebrides without the production of a manifest on which shall clearly appear the nature of the goods, the number of the packages of every description, together with their marks and numbers and tonnage, and also their provenance and destination and the method of their transport.

All wrecks shall be subject to the provisions of the Tariff and Regulations in force.

No goods imported into the Group may be unshipped before a detailed declaration has been deposited at the Customs House. Vessels may, however, be authorised to discharge goods upon showing the ordinary ship's manifest—provided that the master or his agent enters into a bond undertaking that the goods so landed shall be subject to all necessary supervision until such time as the import declaration shall have been made

Goods which have been exported from the Group and which are re-imported from places beyond the Group shall be treated as goods coming from abroad, except in the case where there is no doubt as to their origin and after authorisation by the Resident Commissioners.

Every person making an Import declaration shall be bound under a penalty of a fine of from 4*l.* to 20*l.* to show, upon being required so to do by an Officer of Custom, in support of his import declaration, all Bills of Lading, invoices, letters de voitures, and all documents likely to be of use to the Customs officers in determining the origin, provenance, nature, quality, and value of the goods noted in the said Import declaration.

In case a Customs officer shall dispute the correctness of a declaration in respect of nature, kind, quality, origin or value of the goods, he shall give notice to the party concerned or to his representative who shall, within 24 hours, state whether the estimate of such Customs officer is accepted or contested. If the Customs officer's valuation is not accepted, the declarant or his representative shall be summoned before the Joint Court, which shall decide summarily upon expert evidence as to the amount of duty to be paid.

Duties of all kinds may be paid either in English or French legal currency.

The importation of opium, and its alkaloids and compounds, is prohibited, except by special permission of one of the Resident Commissioners. (Joint Regulation of the 20th March 1913.)

APPENDIX VI.—*continued.*

H.—ZANZIBAR PROTECTORATE.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE PROTECTORATE OF ZANZIBAR.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

Agricultural implements, machinery for treating agricultural produce, bees-wax, castor-seeds, coal, cocoanuts, coins (*e*), Colombo root, copal, copra, dairy produce (*a*), fresh meat, gum arabic, gunny bags, hides, hippopotamus teeth, ivory (*b*), live stock, makandas (ready made), Mangalore tiles, maps and charts, mats for clove drying, orchella-weed, photographs not intended for sale, printed books and commercial documents, commercial samples, trade catalogues, price lists, and other commercial advertising matter, rhinoceros horns, rubber, shells, skins, spades, shovels, trees, plants, and seeds intended for cultivation, tombstones and ornaments for graves, tortoise shells, vegetables (fresh), and ships, whether imported entire or in section, gold bullion and sem sem - - - - - -	Free.
Samples of wines and spirits imported in miniatures bottles - -	Free.
Distilled liquors - - - - - - -	5 rupees per gallon at 50° of the Gay-Lussac alcoholometer at the temperature of 15° C. (*c*)
Wines, beer, and other fermented alcoholic liquors - -	7½ % *ad valorem.*
All goods not otherwise specified (*d*) - - - -	7½ % *ad valorem.*

(*a*) *i.e.* the fresh dairy produce of East Africa (Customs Notice, dated 10th November 1911).

(*b*) No person may import into the Islands of Zanzibar and Pemba elephant tusks less than 11 lbs. in weight, or cow ivory of any weight. (Reg. 1 of 17th May 1904.)

(*c*) The duty is to be augmented or diminished proportionately for each degree above or below 50°.

(*d*) The importation of kerosene oil with a flashing point below 73° F. by the Abel Pensky Close Test is prohibited.

(*e*) The importation is prohibited of false or counterfeit coins, and coins current in the Zanzibar Island Dominions, or money purporting to be such, not of the prescribed weight and fineness as by law established.

Notes.—It is provided under the Customs Decree of 1911 and Regulations issued thereunder, that for the purpose of assessing duty on the value * of goods subject to *ad valorem* rates, the following percentages are to be added to the value of goods at the port of shipment :—

(i) From Asia and the Far East:

Piece goods - - - -	9 %	Bullion - - -	5 %
Groceries - - -	15 %	Furniture, teak wood, and woodwork:	
Hosiery - - - -	15 %	By dhow - - -	25 %
Hardware and cutlery - -	15 %	By steamer - Cost price + charges (no addition).	
Grain (all sorts) - -	20 %		
Rice - - - -	25 %		
Jewellery of all kinds and precious stones - -	15 %		

(ii) From Europe and America:
All goods - Cost price + charges + 5 %, if commission be not charged and specified in invoice.

(iii) If no charges are included in invoice, 15 %, being c.i.f. and c., + landing charges when not included in freight, will be added.

* "Value" is held to mean, in relation to dutiable goods, the price of such goods calculated upon the ready money market price within the Sultan's Dominions.

APPENDIX VI.—*continued.*

H.—ZANZIBAR PROTECTORATE—*continued.*

Notes—cont.

Free Go-down - -	No addition.
Free Zanzibar harbour	Plus landing charges when not included in freights.
Indent price - -	No addition.

(iv) The produce of Africa and the Islands in the Indian Ocean west of long. 60° E.—the selling price in the town of Zanzibar, less 10 %, or such value as the Chief of Customs may fix.

On goods received on consignment and sold within six months, duty shall be assessed on the selling price, less 10 %; if not sold within that period, duty shall be assessed on the selling price in Zanzibar Town at the time, less 10 %, and the deposit returned in full to the depositor.

The duty on *transit* grains, groceries and ghee, when removed into town, will be charged at the current wholesale market prices, less 10 %.

Invoices or indents must be shown, but in the event of merchants not being able to produce them at the time of making the declaration, a deposit fixed by the Chief of Customs may be taken and retained in lieu of duty if the required documents are not produced within six months.

Merchants have the option of either leaving their transhipment goods (other than kerosene, paraffin, petroleum, petrol, and other explosive oils) in bond on payment of a special consolidated rate, which covers wharfage, import and export, and warehousing for three months, or they may at once remove them into Zanzibar Town on payment of the wharfage and duty.

On payment of duty a drawback bill will be given, if applied for whilst paying duty, which will entitle the person holding the same to a refund of the duty paid provided the goods are actually re-exported within two years after payment of duty in the same condition as when imported; that they are shipped from the Customs Wharf and that application for the refund of drawback duty is made within two months of the date of shipment. No drawback is given in the case of timber under 1 ton weight of 50 cubic feet, and no drawback bill shall be issued for potatoes, onions, garlic, fresh fruits, wet dates, dry fish, salt, and other perishable articles.

It shall be at the option of the importer to pay duty in cash or in kind on all goods (except spirituous or distilled liquors), provided that no drawback shall be made in respect of goods which have paid duty in kind.

All merchandize and goods shall be landed (if and when landed) at Zanzibar at the Custom House Wharf, and (if and when landed) at any other port within H.H. the Sultan's Dominions at such place as the officer for the time being in charge at such port of matters provided for in the said Decree may, subject to the control of the Chief of Customs, appoint in that behalf.

Provided always that benzine, kerosine, petrol, and all other oils of an explosive character, shall be landed at such place or places as shall from time to time be appointed by the Chief of Customs.

And provided that asali, borities, building materials, cocoanuts, dry and fresh fish, fresh fruits and all fresh vegetables, firewood, ghee in tins or cases, hides, makanda, molasses, onions, potatoes, skins, salts, and shells, shall be landed, if and when landed at Zanzibar, at Malindi.

And provided that coal shall be landed at the coal go-downs.

And provided further that the Chief of Customs may appoint such other places for the landing of the aforesaid goods as he may think fit.

The importation for consumption of fermented, distilled, or alcoholic liquors is only permissible for the use of the non-native population.

No person may import any liquor into the Islands of Zanzibar and Pemba for the purpose of sale without a licence from the Chief of Customs, costing 100 rupees per annum.

Any kerosene, paraffin, petroleum, and other explosive oils (exclusive of petrol), shall be stored immediately on arrival. Cases of such oil will be issued on orders sent to the clerk in charge of such stores by the importer, consignee, or owner thereof, and every case leaving the said stores shall be stamped with a distinctive mark, viz., H.H.G. A charge of 12½ cents per case shall be made for storage for one year, and a further charge of 1½ cents per case for each successive six months or part thereof.

All petrol shall be stored immediately on arrival in the store provided therefor at a charge of 50 cents per case per annum, with a further charge of 12½ cents per case for each successive three months or part thereof.

APPENDIX VI.

H.—ZANZIBAR PROTECTORATE—*continued.*

Notes—cont.

Firearms, ammunition, and gunpowder, when imported, must be deposited at the cost risk, and peril of the persons importing the same, in such public warehouse as may be appointed by the Chief of Customs for that purpose, and such firearms, ammunition, and gunpowder shall only be dealt with or withdrawn from such place upon the written authority of the said Chief of Customs, and upon compliance and in accordance with the prescribed rules and regulations.

All firearms, &c. withdrawn from the custody of the Customs shall be registered and stamped with a distinctive mark and number. The registration fee shall be R. 1 per firearm, case of ammunition, or keg of powder, and a further Rs. 2 for firearms for the permit relating thereto.

All animals imported shall be landed at the Customs House or other place designated by the Customs Authorities, where they shall be examined by a veterinary surgeon, who shall give a certificate as to their being free from any disease before they shall be allowed to pass from the custody of the Customs Authorities. Animals found to be suffering from any disease or injury shall be disposed of as thought fit by the Veterinary Officer at consignee's expense, no claim for compensation against the Government being entertained.

Under the Wireless Telegraphy Regulation, No. 6 of 1909, it is provided that no person may establish any wireless station or instal any apparatus for wireless telegraphy in any place in the Dominion of H.H. the Sultan of Zanzibar, except under a licence granted for that purpose.

APPENDIX VII.

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES.

BRITISH INDIA.

Warlike, military, and naval stores		Prohibited.
Skins and feathers of all birds other than domestic birds, except ostrich feathers, and skins and feathers exported *bonâ fide* as specimens illustrative of natural history		Prohibited.
Live stock (viz., bullocks, camels, horses, mules, slaughter cattle, sheep, and goats), leather (hides, tanned, buffalo and cow (*a*), lead (pig), medical and surgical stores and equipment, veterinary instruments and appliances, and veterinary medicines (Notification No. 7104, dated 10th August 1914)		Prohibited.
Rice, husked or unhusked, including rice-flour, but not rice-bran and rice dust	*Per cwt.*	$4\frac{1}{16}$ annas.
Tea	*Per lb.*	$\frac{1}{4}$ pie (*b*)
Lac (exported by sea from Burma)	*Per* 100 *viss*	Rs. 10
[*I.e.*, Royalty levied on lac, whether obtained from land at the disposal of the Government or other lands.]		
Jute, exported *by sea*, from the port of *Calcutta* to any other port, whether beyond or within India, viz.:		
Raw Jute (including jute cuttings and rejections)	*per bale of* 400 *lbs.*	2 annas.
Manufactured jute	*per ton*	12 annas.
[Similar duties are levied on jute exported *by sea* from *Chittagong* (except jute exported from Chittagong to Calcutta)].		

NOTE.—1*d.* = 1 anna = 12 pies. A viss = about 3 lbs. 2 oz.

CEYLON.

Ganja, bhang, and every preparation and admixture of the same, and every intoxicating drink or substance prepared from any part of the hemp plant		Prohibited.
Antiquities (unless with the permission of the Governor)		Prohibited.
The exportation of the parts of any of the following birds:		
Ceylonese magpie.	Orange minevet.	Prohibited.
Red-faced Malkola.	Trogon.	
Kingfishers.	Paradise fly-catcher.	
Egret (large, white, or little).	Painted thrush.	
„ plumed.	Indian roller (Blue jay).	
Oriole, black-headed.	Hill (Brahmin) Myna.	
Woodpecker, all species.	Hornbill.	
The exportation of the parts of any of the following birds *during close season*:		
Teal, whistling.	Teal, Cotton.	Prohibited.
Plumbago	*Per cwt.*	25 cts.
Elephants: not tuskers	*Each*	Rs. 200
„ tuskers (*c*)	„	Rs. 300
Cacao and tea, Rubber, Cardamoms — being the produce of Ceylon	*Per* 100 *lbs.*	15 cts.
	„ „	75 cts.
	„ „	75 cts.

(*a*) The exportation of tanned buffalo and cow hides was provisionally allowed to the United Kingdom, France, and Russia from 1st September 1914.

(*b*) The Governor General in Council may, on the recommendation of the Tea Cess Committee, prescribe a lower rate of duty by notification in the Gazette of India.

(*c*) No "tusker" may be exported without a special license from the Governor.

APPENDIX VII.—*continued.*

Rates of Export Duty leviable upon all Articles Exported from the various British Self-Governing Dominions, Colonies, Possessions, and Protectorates—*continued.*

Tariff Classification and Tariff Rates of Duty.

EXPORT DUTIES—*cont.*

Ceylon—*cont.*

Horns of Spotted Deer and Sambur (excluding cut horns)	*Per cwt.*	Rs. 14 (*a*)
Chanks (shells), alive and dead - - -	*Per* 1,000	Rs. 2
Arrack - - - - -	*Per proof gall.*	R. 1.25 cts.

Mauritius.

Prepared opium - - - - - - - - -		Prohibited.
The following birds and their skins and plumage:—		
Pingo.	Cuisinier.	Prohibited.
Bengali.	Oiseau Banane.	
Serin du pays.	Cateau de Maurice.	
Tourterelle du pays.	Pigeon des Mares.	
Petite Hirondelle.	Martin or Mina.	
Grosse „	Mangeur de Poules.	
Oiseau Blanc.	Paille-en-queue de terre on à bec jaune.	
Oiseau Manioc.		
Merle de Maurice.	Poule Sultane.	
Coq de Bois.		

(Proclamation No. 20, dated 20th April 1914.)

Sugar (the produce of Mauritius) - - -	*Per cwt.*	16¼ cts.

[The following *tare allowances* are made in estimating the export duty on sugar, viz.:

	Kilos.	*Grms.*
For 1 gunny bag containing not more than 81 kilos	1	100
„ 2 „ „ „ „ „	2	200
„ 1 „ „ and 1 vacao bag - -	2	150
„ 2 vacao bags - - - -	2	000
For a single gunny bag containing more than 81 kilos and not exceeding 100 kilos - -	1	500]

[Notification No. 92 dated 23rd July 1910.]

Goods exported from bond - - - -	*Per ton*	R. 1.02 cts.
Goods landed in transit for other ports, or landed from vessels in distress and re-shipped or transhipped - - -	*Per ton*	R. 1.02 cts.

[No export duty is charged on goods in transit for other ports when transhipped *direct* from vessel to vessel without being landed.]

Molasses - -	*per cask, weighing* 300 *kilograms, gross weight*	40 cts.

[And a proportional duty on casks weighing less or more than the above number of kilograms.]

Aloe fibre - - - - -	*Per ton*	R. 1.02 cts.

Seychelles.

Guano, coral saturated with guano (known as platin) and phosphate rock - - - -	*Per ton or part of a ton*	R. 1
Prepared fertiliser - - - -	„ „	R. 1
Mangrove bark - - -	„ „	R. 1
Cinnamon bark - - -	„ „	Rs. 2
Whale oil - - -	*Per hectolitre or part of a hectolitre*	R. 1

[A hectolitre = 22 Imp. gallons.]

Hong Kong.

Raw opium, prepared opium, or opium dross, except under permit, and then only to non-prohibition countries - - -	Prohibited.

(" Opium Ordinance, No. 4 of 1914.")

(*a*) The exportation of hides, cut horns of spotted deer, and sambur, is prohibited for seven years from September 1st, 1909.

The export of *all* horns, cut *or shed*, of spotted deer and sambur is prohibited for a period of two years from 30th June 1913.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

STRAITS SETTLEMENTS.

Certain warlike stores for exportation to various countries (Proclamations dated 5th, 7th, and 13th August 1914) - - -		Prohibited.
Any wild birds *other than* those specified below, and the skin and plumage of such wild birds, unless they were lawfully killed or taken:		
Snipe.	Curlew.	Prohibited.(*a*)
Painted snipe.	„ (*Kendi*).	
Teal.	Padi bird.	
Wild duck.	*Iyam-Âyam.*	
Green pigeon (variety of).	*Selantin or Surong lantin.*	
„ „ (common).	Argus pheasant.	
Ground pigeon.	*Kŭau or Kwang.*	
Stock-dove.	*Kŭau chĕrmin.*	
Ñâwa.	*Bŭrong siol.*	
Plover (grey and golden).	*Lang bumbun.*	
„ (*Kapala bĕsar*).	„ *rimba.*	
Sentak.	„ *Kuching.*	
Snippet.	„ *Kuching pûteh.*	
Sandpiper.	„ *pâya.*	
Jungle-fowl.	„ *bitik.*	
Pheasant.	„ *mêrah.*	
Quail.	„ *malam.*	

(Ordinances No. 16 of 1904 and 5 of 1914.)

[The italicised words represent the native names, no corresponding English name being given in the original Ordinance.]

Exported from Christmas Island:		
Phosphate (*b*) - - - - - - - -		5 °/₀ (*b*)
Exported from Labuan:		
Coal (*c*):		*s. d.*
Screen coal - - - - -	*Per ton*	0 1(*c*)
Other coal - - - - - -	„	0 3(*c*)

COMMONWEALTH OF AUSTRALIA.

Goods packed in a bag or sack if the weight of the goods and the weight of the bag or sack together exceed 200 lbs., and the bag or sack in regard to shipment or stowing must necessarily be carried on the back of the persons employed in handling it. (Proclamation dated 25th July 1913) - - - - - - -		Prohibited.
Plumage and skins of the undermentioned birds, except when exported for educational or scientific purposes - - - - -		Prohibited.
Emus.	Robins.	
Terns and gulls.	Ground thrushes and chats.	
Egrets, herons and bitterns.	Wrens.	
Lorikeets.	Shrike tits, thick heads and shrike robins.	
Cockatoos.		
Parrots.	Sun birds.	
Doller or roller birds.	Bower birds	
Kingfishers.	Rifle birds.	
Bee eaters.	Grebes.	
Cuckoos.	Albatrosses.	
Lyre birds.	Finches.	
Pittas.	Orioles and shining starlings	

(Proclamation dated 11th April 1913.)

(*a*) Every person guilty of an offence shall, on conviction, be liable to a fine not exceeding 50 dollars.

(*b*) Royalty payable on gross sale price, less certain deductions for freight, insurance, &c.

(*c*) Royalty on the produce of the Coal Point Mines.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
EXPORT DUTIES—*cont.*	
COMMONWEALTH OF AUSTRALIA—*cont.*	
Certain warlike stores (Proclamation dated 6th August 1914) - -	Prohibited.
Certain warlike, military and naval stores for exportation to Foreign Ports (Proclamation dated 10th August 1914) - - -	Prohibited.
Arms, explosives, and naval and military stores exported to New Hebrides or to the British Solomon Islands, unless permission has been first obtained from the Comptroller-General of Customs (Proclamations dated 21st June 1911 and 8th May, 1914) - -	Prohibited.
Meat, unless it has been certified by an Inspector appointed under the Commerce Act to be fit for export (Proclamation dated 2nd May 1911), and also meat for exportation which is conveyed from a place of slaughter to a cool store or from a cool store to the ship's side, in a conveyance of a type other than a type approved by the Comptroller-General of Customs (Proclamation dated 6th August 1913) - - - - - - -	Prohibited.
Wheat, flour, meat, and mares, except by consent of the Minister for Trade and Customs (Proclamation of October 1914) - -	Prohibited.
Skeletons, or parts of skeletons, of an Australian or Tasmanian aboriginal, unless their exportation is approved by the Minister for Trade and Customs (Proclamation dated 12th May 1911) - -	Prohibited.
Aboriginal anthropological specimens for exportation, including articles of ethnological interest, unless the exportation is by the accredited representative of an officially recognised scientific institution and the permission of the Minister of Trade and Customs is obtained to such exportation (Proclamation dated 18th November 1913) - - - - - - - - -	Prohibited.
Leather, or manufactures thereof, when for human wear, containing any proportion of barium sulphate or other barium compounds (Proclamation dated 23rd May 1912) - - - - -	Prohibited.
All leather containing more than 10 % of glucose and sugar taken together; and all leather containing more than 3 % and not more than 10 % of glucose and sugar taken together, unless the percentage of glucose and sugar, taken together, is set out in the trade description required by the provisions of the Regulations under the Commerce (Trade Descriptions) Act, 1905 (Proclamation dated 11th April 1913) - - - - - - - - -	Prohibited.
Butter, which contains any fat other than butter fat, any preservative other than boric acid (*a*), any colouring matter, unless deemed by the Minister to be harmless, or which contains more than 16 % water, or ½ % boric acid, or 3 % casein, or less than 82 % butter fat. 4 % salt, or (Proclamation dated 4th January 1913.)	Prohibited.
Margarine, containing any ingredient or material which has the effect of causing the margarine to resemble butter (Proclamation dated 24th June 1914) - - - - - - - -	Prohibited.
Fruit affected with San Jose Scale (*Aspidiotus perniciosus*), or which has been in contact with fruit so affected, or which has been produced in any orchard where such disease is present (Proclamation dated 21st February 1913) - - - - - -	Prohibited.
Exported from the State of Queensland:	*s. d.*
Guano (*b*) - - - - *Per ton*	5 0(*b*)

(*a*) Under an Order No. 1640, dated 12th March 1913, it is laid down that "any preservative other than boric acid" may be taken as covering also an admixture of boric acid with its sodium compounds known commercially as "borax."

(*b*) Royalty on the produce of Crown Lands.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

		s.	d.
TERRITORY OF PAPUA.			
Papuan antiquities, unless with the written permission of the Commissioner (Ordinance No. 14 of 1913)		Prohibited.	
Timber:			
Cedar	*Per* 1,000 *sup. ft.*	7	6(*a*)
All other than cedar	"	2	6(*a*)
DOMINION OF NEW ZEALAND.			
Gold:			
Exported from the North Island	*Per oz. Troy* (20 *carats and upwards fineness*)	2	0
Exported from the Dominion (whether produced in the North or South Islands)—additional duty	*Per oz. Troy* (20 *carats and upwards fineness*)	0	3(*b*)
[And so in proportion for any less quantity than an ounce of the fineness as aforesaid and so in proportion on every ounce or part of an ounce of a less degree of fineness than 20 carats.] *Note.*—Gold which is contained in and is *bonâ fide* part of the sweepings obtained from the workrooms of manufacturing jewellers, dentists or other persons, and which it is not practicable to separate from the residue of such sweepings other than by refining is, subject to prescribed regulations, exempt from the payment of export duty (Order-in-Council of 4th November 1912).]			
Oysters:			
[The Governor is empowered, under section 41 (i) of the Fisheries Act, No. 65 of 1908, to impose, by Order-in-Council, an export duty on oysters in their natural state in the shell not exceeding 1*s.* per cwt. The New Zealand Government states that no export duty is at present levied on oysters, but that the exportation of rock oysters is prohibited.]			
Timber:			
White pine and Kahikatea.			
Logs, round	*Per* 100 *sup. ft.*	5	0
" cut in half	"	5	0
" squared with axe or saw, 10 × 10 ins., or its equivalent, or over	*Per* 100 *sup. ft.*	5	0
Flitches, exceeding 12 ins. wide and 4 ins. thick, but less than the equivalent of 10 ins. wide and 10 ins. thick (*c*) (*d*)	*Per* 100 *sup. ft.*	3	0
Kauri timber:			
Logs, round	*Per* 100 *sup. ft.*	5	0
" cut in half	"	5	0
" squared with axe or saw	"	5	0
Flitches exceeding 30 ins. in width and 9 ins. in thickness or its equivalent (*d*)	*Per* 100 *sup. ft.*	3	0

(*a*) Royalty on exportation, payable by the person by whom or on whose behalf the timber is exported. In the event of the timber being shipped in the "log," a reduction of one-fifth will be allowed in measuring the number of superficial feet upon which royalty must be paid.

(*b*) This duty is *in addition* to the duty of 2*s.* per oz. troy on gold exported from the North Island. The amount collected is to be placed to the credit of the "Gold Miners' Relief Fund."

(*c*) It is provided under Order in Council of December 17th, 1908, that no duty shall be levied on "flitches" unless they exceed 4 ins. in thickness.

(*d*) The Dominion Authorities state that "flitches" are sections of logs sawn or hewn on one side and rough on the other.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

DOMINION OF NEW ZEALAND—*cont.*

		s.	d.
[*Note.*—Under the "Products Export Act, No. 35 of 1903," it is prescribed that no product shall be shipped or placed on board any ship for exportation to any place beyond New Zealand, unless it bears the prescribed stamp or mark, or the certificate in writing as to quality and condition, signed by the duly authorised officer appointed under the Act. The Governor may, however, from time to time exempt any product from the provisions of the Act. The term "products" means grain, hops, hemp, fruit-pulp, apples, pears, and poultry.			
Under the above Act, certain regulations, dated 11th April 1907, have been issued, providing that all *phormium fibre* for export shall be packed in bales of the following dimensions or thereabouts:—			
Length after leaving press, 4 ft.			
Width " " 2 ft.			
No bale shall contain any hank exceeding 5 lbs. in weight, and each bale shall be securely bound with five ropes made of phormium fibre—ropes of tow are not to be used.			
No person may export such fibre, unless it bears the miller's brand, the number of the bale and the grader's mark, and unless a grader's certificate has been issued in respect of such fibre.			
Regulations are also in force for the *grading of honey* exported from the Dominion.]			

FIJI.

Bananas	*Per bunch*	0	1
	and		
	Per case	0	2

FALKLAND ISLANDS.

Domestic produce:			
Wool	*Per lb.*	0	$0\frac{1}{16}$
Sheepskins	*Each*	0	$0\frac{1}{2}$
Living sheep	"	0	$0\frac{1}{2}$
Hides	"	0	3
Whale oil	*Per barrel* (40 *gallons*)	0	3
The exportation of the following animals and birds or parts thereof:—			
Reindeer		Prohibited.	
Kelp goose (*Bernicla antarctica*)			
Thrush (*Turdus falklandicus*)			
Wren (*Troglodytes cobbi*)			
Scoresby's gull (*Larus Scoresbyi*)			
Kelp pigeon (*Chionis alba*)			
Red-breasted starling (*Trupialis falklandicus*)			
Cinclodes (*Cinclodes antarcticus*)			
Black necked swan, widgeon, grey duck, teal, giant petrel, double ringed plover (*Algitalitis falklandicus*)		Prohibited each year from 1st October to last day of February in year following.	
White or coscoroba swan, pintail duck, mallard (*Anas boschas*), grebe, snipe and king-shag (*Phalacrocorax alriceps*)			

UNION OF SOUTH AFRICA.

Foodstuffs:

[*Note.*—The exportation of foodstuffs is regulated by regulations issued under Proclamation No. 157 of 1914 (Government Notices Nos. 1292, 1356, and 1402 of 1914.]

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

UNION OF SOUTH AFRICA—*cont.*

Angora rams and ewes	Prohibited (*a*)
Ostriches and their eggs	Prohibited (*a*)
Diamonds (Registration fee):	
Cape of Good Hope (*b*)	½ % *ad valorem.*
Orange Free State (*c*)	½ % *ad valorem.*
Transvaal (*d*)	½ % *ad valorem.*
Natal (*e*)	½ % *ad valorem.*
Hides, horns and skins of the elephant, rhinoceros, hippopotamus, giraffe or camelopard, buffalo, eland, koodoo, hartebeest, bontebok, blesbok, gemsbok, riethok, klipspringer, zebra, quagga, Burchell's zebra, or any gnu or wildebeest of any variety exported from *Natal* (Act No. 33 of 1909)	20 % *ad valorem* at the place of export.
Tusks of elephants or hippopotami	20 % *ad valorem* at the place of export.
[No elephant tusk weighing less than 11 lbs. may be exported.]	
Indigenous plants, including flowers, bulbs, corms, tubers, stems or roots of such plants, viz., ferns (except common male fern and bracken fern), tree-ferns, cycads, palm, orchids (ground and aereal), Hilton daisy, blue water lily, Chinese lantern lily, superb lily, amaryllids, and the Natal ginger exported from *Natal* (Natal Ordinance No. 5 of 1914)	Prohibited.
Roots and bulbs of certain field flowers, any plants or portions of plants of certain varieties of ferns, or any flowers of certain species or varieties exported from the *Cape of Good Hope* (Proclamation No. 202, dated 5th September 1912, issued under the "Wild Flowers Protection Acts")	Prohibited.
NOTE.—Regulations are in force for the *inspection* and *grading* of fruit, wattle bark, maize, kaffir corn, and jiba intended for export from South Africa.	

RHODESIA.

Southern and Northern Rhodesia:	
Angora goats	Prohibited. (*f*)
Ostriches and their eggs	Prohibited. (*f*)
Foodstuffs and warlike stores, except with the permission of the Administrator (S. Rhodesia Proclamations Nos. 48 and 51 of 1914 and N. Rhodesia Proclamations Nos. 12 and 13 of 1914)	Prohibited.
Northern Rhodesia (*g*):	*s.* *d.*
Rubber (other than from cultivated plants, trees and vines) *Per lb.*	0 4
Ivory:	
Elephant "	2 6
[No person may possess any elephant tusk weighing less than 11 lbs., or any piece of ivory which formed part of a tusk under 11 lbs. in weight.]	
Hippo teeth "	0 2
Rhinoceros Horn "	0 2
Otter skins *Each*	1 6

(*a*) Except to other South African Colonies, &c., which have enacted similar prohibitive legislation.

(*b*) Registration fee payable under Act No. 48 of 1882 upon the registration of diamonds for exportation. There is a similar fee of ½ % payable on the value of the diamonds brought into the districts of the Province for registration.

(*c*) Registration fee payable under Cap. 119 of the Orange Free State Laws upon the registration of diamonds for exportation.

(*d*) Registration fee payable under Government Notice No. 63 of 1903 upon the registration of diamonds for exportation.

(*e*) No registration fee payable on diamonds exported from Natal.

(*f*) Except to other South African Colonies, &c., which have enacted similar prohibitive legislation.

(*g*) The above rates are applicable to exports of the various articles from that part of the Territory formerly known as "North-Eastern Rhodesia."

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

NYASALAND PROTECTORATE.

		s. d.
Foodstuffs and certain warlike stores (Proclamation No. 11 of 1914) -		Prohibited.
Gold (other than gold coin) - - - -	*Per oz.*	1 0
Hippopotamus teeth and rhinoceros horns - -	*Per lb.*	0 1
Ivory (*a*) - - - - - -	,,	0 9
Opium imported for use or sale, re-exported (Proclamation No. 4 of 1913)		Prohibited.

Head, horn, bone, skin, feather, flesh, or any other part of the undermentioned animals or birds *for sale*, unless such animals or birds have been kept in a domesticated state : —

Elephant (female or young).	Tumbler.	Prohibited.
Rhinoceros.	Horn-bill.	
Giraffe.	Hippopotamus.	
Zebra (including mountain Zebra).	Chevrotain (Dorcatherium).	
Secretary bird.	Buffalo.	
Owl.	Eland.	
Rhinoceros bird.	Gnu, white-tailed and wildebeest.	
Common stork.	Antelopes and Gazelles.	
Marabout.	Colobus and other fur monkeys.	
Bee-eater.	Aard Vark (Oryeteropus).	
Raven.	Egret.	
Blue jay.	Wart Hog, and any animal or bird within a game reserve.	
Kingfisher.		

[NOTE.—The provisions of the above section shall not be deemed to prevent the exportation of elephant ivory or hippopotamus tusks lawfully obtained.]

UGANDA AND EAST AFRICA PROTECTORATES.(*b*)

Borities (Zanzibar poles and rafters), chillies, hides and skins (other than sportsman's trophies) (*c*), rhinoceros horn, and hippopotamus teeth (other than sportsmen's trophies) (*c*), tortoise-shell and india-rubber (other than plantation rubber) - - - -	10 % *ad valorem.*
Cowries and other sea shells, ebony and other fine woods as specified from time to time - - - - - - -	5 % *ad valorem.*
Gum copal - - - - - - - -	6 % *ad valorem.*
Ivory (*c*) - - - - - - - -	15 % *ad valorem.*

(*a*) The exportation is prohibited of ivory obtained in contravention of the "Game Regulations," or any elephant tusk weighing less than 11 lbs. in weight, or any piece of ivory which formed part of a tusk under 11 lbs. in weight, provided that the Governor may authorise the exportation of ivory belonging to the Government (Game Ordinance No. 2 of 1911).

(*b*) The export of ivory and trophies from the Uganda and East Africa Protectorates is regulated by the "Game Ordinances" which are in operation in both Protectorates. Under these Ordinances, provision is made for the prohibition of the export of trophies for sale, unless obtained from animals kept in a domesticated state and in accordance with the provisions of the laws in force. The exportation of elephant tusks weighing less than 30 lbs. or any piece of ivory which formed part of a tusk under 30 lbs. in weight is prohibited.

(*c*) Under a Customs Notice, dated 7th April 1910, it is further provided that persons exporting ivory from the *East Africa Protectorate* must produce to the Customs at the port of export a permit duly filled up and signed by the Game Warden or other authorised person in prescribed form. Sportsmen desirous of taking their ivory with them when leaving the country are informed that such ivory must be stamped, numbered, registered, duty-paid and cleared at the port of export on an export entry before it will be permitted to be shipped.

Persons exporting trophies (other than ivory) obtained in the East Africa Protectorate are also notified that, in order that such trophies may be exempt from Customs duty as sportsmen's trophies, they must produce to the Customs at the port of export a permit duly filled up and signed in prescribed form. All ivory and trophies for export must be cleared through the Customs on export entries.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

UGANDA AND EAST AFRICA PROTECTORATES—*cont.*

Live stock :		
Camels	*Each*	Rs. 4
Donkeys	,,	,, 2
Horses	,,	,, 21
Parrots (from Uganda)	,,	,, 1
Ostriches		(*a*).
Ostrich eggs		
,, feathers		

[NOTE.—It is provided under Ordinance No. 8 of 1910 that no maize may be exported in any steamship from the East Africa Protectorate until examined by the Director of Agriculture, and if found to be in a weevily condition, or insufficiently dried, sanction for its exportation will be withheld until the weevils therein have been destroyed or the maize shall have been sufficiently dried.]

SOMALILAND PROTECTORATE.(*b*)

At Zeyla:		
Live stock :		
Horses :		
Somali	*Each*	Rs. 100
Other species	,,	,, 20
Mules	,,	,, 8
Bullocks and camels	,,	,, 4
Donkeys	,,	,, 1
Ostriches	,,	,, 4
Sheep and goats	,,	4 annas
All other animals and birds		7 % *ad valorem.*
Coffee, skins, hides, ivory, pearls, shells, (mother-of-pearl), feathers, beeswax, ghee, waras, and merchandise generally		1 % *ad valorem.*
At all other Protectorate Ports:		
Live stock		Same rates as at Zeyla.
Pearls		1 % *ad valorem.*
Merchandise(*c*)		7 % *ad valorem.*

It is provided in Ordinance No. 1 of 1910 that goods, other than re-exported goods on which Customs duty has already been paid when manifested for importation at Zeyla from another Customs port of the Protectorate, shall be

(*a*) The exportation of ostrich feathers is prohibited, except by a registered ostrich farmer (restricted to persons of European birth or descent) who has obtained them from "domesticated" ostriches kept by him, or by a licensed feather merchant.

The exportation of wild ostriches is prohibited.

The exportation of any live ostrich or unblown ostrich egg is also prohibited, except by licence previously obtained from the Governor, costing Rs. 1,500 and Rs. 75 respectively. The fees may be remitted, in whole or in part, in the case of any ostrich being exported for scientific purposes.

Blown ostrich eggs may only be exported on the production of the certificate of the ostrich farmer from whom such eggs were obtained.

(*b*) The export of trophies of certain animals is regulated by the Game Preservation Ordinance. No such trophies may be exported unless obtained from animals kept in a domesticated state and in accordance with the provisions of the law. The possession of elephants' tusks weighing less than 25 lbs. is illegal.

(*c*) Except personal luggage, specie, civet, empty kerosene tins and mineral water bottles; wrappings, and sackings for re-import; returned stores, and articles on which import duty has been already paid; cargo kept in bond and transhipped without change of ownership; machinery, watches, and other articles exported for repair.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

SOMALILAND PROTECTORATE—*cont.*

charged at the port of shipment the export duty, less the prevailing export duty at Zeyla, to which such goods would be liable if shipped to a foreign port; and on re-export from Zeyla to a foreign port they shall pay the prevailing export duty at Zeyla.

Goods, other than those liable to differential duties if exported from Zeyla to another Customs port of the Protectorate shall on re-export to a foreign port pay the rate of export duty prevailing at Zeyla at the time of "shipment from Zeyla."

ST. HELENA.

Guano - - - - - -	*Per ton*	10*s.* 0*d.*

PROTECTORATE OF NORTHERN NIGERIA.

Metals or ores - - - - - - - -		5 °/₀ *ad val* (*a*).
[It is laid down under sec. 201 (*c*) of the Customs Code that a *tare allowance* has been fixed at ¾ lb. avoir. per bag containing 70 lbs. metallic ore.]		
Logs of any of the following trees: Oil palms, shea butter, locust, ebony, rubber trees (not vines), imported trees (non-indigenous), tamarind, the various acacias, date palms, oroka, rose-wood, and mahogany - - - - - - -		5 °/₀ *ad valorem.* (value at the place of export) (*b*)
Horns, hides, skins and other trophies of the under-mentioned animals and birds (other than ivory and marabout or ostrich feathers), whether obtained in, or from beyond, the Protectorate:—		
Giraffe, elephant, (*d*) rhinoceros, zebra, ostrich, ground horn-bill, secretary bird, manatee, vulture, owl, rhinoceros bird, chimpanzee, wildebeest, kudu, hippopotamus, eland, buffalo, roan antelope, sing sing water buck, West African bush buck or harnessed antelope, reed buck, bongo, West African hartebeest, Senegal hartebeest, buffon's kob, senegal or red-fronted gazelle, addra gazelle, dama gazelle, dorcas gazelle, duiker (all species), white oryx, oribi, wart hog, river hog or bush pig, egret, crowned crane, greater bustard, marabout stork - - - -		10 °/₀ *ad val.* (*c*)
Living animals and birds, viz.(*e*):—		
Elephant, rhinoceros, chimpanzee, and hippopotamus -	*Each*	10*l.*

(*a*) Royalty payable on exportation. The value of the tin for duty purposes is deemed to be the opening price of the metal in the London market on the 1st day of each quarter, which is cabled from London and becomes the price for the ensuing quarter. The value of the tin ore is deemed to be 70 °/₀ of the value so ascertained.

The export tax on tin conveyed by river will be collected at Burutu. Tin conveyed to the river *viâ* Baro will be weighed at Baro, and that conveyed *viâ* the Benue River will be weighed at Lokoja. A weighing fee of 6*d.* per ton is charged on all tin exported.

(*b*) Royalty payable on exportation. A license fee of 5*l.* per annum to export rubber is also payable.

(*c*) It is provided that the holder of a license shall not be liable to the above duties on hides, skins, horns, or other trophies, when such articles are obtained by him under his license.

(*d*) No person may possess elephant tusks weighing less than 15 lbs. avoirdupois, unless acquired prior to 5th August 1909.

(*e*) Except such animals and birds which have been captured by persons holding a license (other than a Collector's license held in respect of certain animals and birds).

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
EXPORT DUTIES—*cont.*	
PROTECTORATE OF NORTHERN NIGERIA—*continued.*	
Living animals and birds—*cont.*	
Giraffe, ostrich, kudu-zebra, eland, wildebeest, manatee, addra gazelle, and white oryx - - - - *Each*	5*l.*
Secretary bird, ground horn-bill, colobus monkey, lion, and leopard - - - - - *Each*	3*l.*
All other animals and birds—the parts (viz., horns, hides, skins or other trophies) of which are subject to export duty as specified above - - - - - *Each*	1*l.*
[The Governor may permit the free export of the above trophies, and any living animal or bird, as specimens in connection with scientific research. (Amendment of 2nd September 1912, to Wild Animals Proclamation of 1909.)]	
SOUTHERN NIGERIA.	
Warlike stores, and also military and naval stores to certain foreign countries (Orders in Council, Nos. 20 and 23 of 1914) - -	Prohibited.
Rubber collected in contravention of the "Forestry Ordinance" or any rules made thereunder - - - - - -	Prohibited.
[The "Forestry Ordinance" also provides for the payment of the following consolidated fees by owners of lands (in lieu of export duty and inspection fees) to fell trees for exportation:	
On mahogany and cedar trees - - *Each* 46*s.*	
On any other tree - - - „ 14*s.*]	
Elephant tusks, hides, skins, horns and tusks of various animals, and the skin and plumage of certain birds	
[The Governor-in-Council is empowered to prohibit the exportation of elephant tusks, and to impose export duties on the other specified articles under the "Wild Animals, &c. Preservation Ordinance, No. 15 of 1900."	
Under the amending Ordinance No. 15 of 1911 all animals, birds, fish, eggs, or any part thereof captured, taken, or killed in contravention of any regulation made under the principal Ordinance shall be forfeited.]	
Metals - - - - - - -	5 °/₀ *ad val.* (*a*)
[It is laid down under sec. 201 (c) of the Customs Code that a *tare allowance* has been fixed at ¾ lb. avoir. per bag containing 70 lbs. of metallic ore].	
GOLD COAST	
Timber which has been cut from a tree below a girth of 9 feet at a point 1 foot above the convergence of the buttress roots, if any, or at the base where there are no such roots - - - -	Prohibited.
Skins and plumage of vultures, secretary-birds, owls, rhinoceros-birds or beef-eaters, ostriches, marabous, egrets, and all non-edible birds.	
[The Governor in Council is empowered to prohibit the exportation of the above articles (Ordinance No. 3 of 1914).]	

(*a*) Royalty payable on exportation The value of the tin for duty purposes is deemed to be the opening price of the metal in the London Market on the 1st day of each quarter, which is cabled from London and becomes the price for the ensuing quarter. The value of the tin ore is deemed to be 70 °/₀ of the value so ascertained. (Sec. 201 (b) of the Customs Code.)

The royalty on tin exported from the Eastern Province is payable at the Customs. For payment of royalty on tin brought by river from Northern Nigeria, *see* note (*a*) on previous page.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

SIERRA LEONE.

Skins and plumage of such species of non-edible birds as the Governor in Council may from time to time cause to be protected under the provisions of the "Wild Animals, Birds, and Fish Preservation Ordinance, 1901" (Ordinance No. 32 of 1913) - - -	Prohibited.

GAMBIA.

Ground nuts (*a*) - - - - - *Per ton*	6*s.* 8*d.*
[NOTE.—Provision is made, under Ordinance No 6 of 1911, to prescribe a minimum weight for the export, &c., of elephant tusks.]	

DOMINION OF CANADA.

From the Dominion:	
Various warlike, military and naval stores for exportation to certain Foreign Countries (Memos. Nos 1797B and 1798B, and as amended by Nos. 1804B, 1813B, and 1816B) - -	Prohibited.
The carcase, and parts thereof, of deer (except (1) deer raised or bred by any person, company, or association of persons, upon his or their own lands and (2) deer shot for sport under Provincial or Territorial authority in Canada by any person not domiciled in Canada, under certain prescribed conditions and limitations) wild turkeys, quail, partridge, prairie fowl and woodcock - - - - - -	Prohibited.
[*Note.*—It is provided under Customs Memo. No 1631B, dated 11th May 1911, that, as regards the export of deer shot for sport, no person shall, in one year, export more than the whole or parts of one moose and of three deer not being moose, nor shall exportation of such moose or deer be made by the same person on more than two occasions during the same year.]	
Speckled trout (General Fishery Regulations, dated 12th September 1907) - - - - - -	Prohibited.
[The exportation of certain other kinds of fish is prohibited for limited periods, under various Provincial Laws.]	
[NOTE.—Under the Meat and Canned Foods Act (cap. 27 of 1907 and amending Acts), all carcasses and portions thereof of all animals, wherever slaughtered, intended for export, must be inspected under certain prescribed regulations laid down in the Order-in-Council of 1st August 1910.	
Under the "Electricity and Fluid Exportation Act, No. 16 of 1907," it is provided that the exportation from Canada is prohibited, except by license, of electrical power or energy produced in Canada by means of lines of wire or other conductor, and of fluid produced in Canada, (*i.e.*, petroleum, natural gas, water, or other fluid, whether liquid or gaseous, capable of being exported) through pipe lines, or other like contrivances.	
Under the same Act, the Governor in-Council may, by Proclamation published in the "Canada Gazette," impose export duties, not exceeding $10 per annum horse-power upon "power," or not exceeding 10 cents. per 1,000 cubic feet on "fluid," exported from Canada.	

(*a*) No export duty is levied on ground nuts imported from places beyond the seas and re-exported within 12 months from the date of importation.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

DOMINION OF CANADA—*cont.*

From the Dominion—*cont.*

The Governor-in-Council may, under Act No. 17 of 1897 (Cap. 50 of Revised Statutes) impose, by Proclamation, export duties on logs and pulpwood when exported to such countries as impose import duties on certain enumerated articles of timber imported from Canada thereto.

Provision is also made under the same Act for the imposition, by Proclamation of export duties on certain ores and metals.]

From Quebec:

Timber cut on Crown Lands - - - - - Prohibited.

[NOTE.—Under the Quebec Woods and Forest Regulations of 26th April 1910, it is provided that all timber cut on Crown Lands must be *manufactured in Canada*, that is to say, converted into pulp or paper, deals or boards, or in any other article of trade or merchandise of which such timber is only the raw material.]

From British Columbia:

Coal shipped, exported, or in any way delivered from coal mines (except on shipments to coke ovens in the Province) *Per ton* (2,240 *lbs.*) 10 cents.

Coke shipped, exported, or in any way delivered from coke ovens, provided that no tax has been paid upon the coal from which the coke has been produced - *Per ton* (2,240 *lbs.*) 10 cents.

Timber cut on Crown Lands:

[NOTE.—Provision is made in the British Columbia Act No. 30 of 1908 as subsequently amended and consolidated that all timber cut under lease, special license, or general license, from Provincial lands must be *manufactured within British Columbia*, otherwise the lease, special licence, or general license shall be cancelled (sec. 49). A drawback equal to one-half of the royalty paid is allowed on piles and spars or on any timber manufactured at any mill in British Columbia on exportation from the Province (sec. 78).]

From New Brunswick:

Spruce and pulp woods (except pine and poplar).

[NOTE.—Provision is made in the New Brunswick Act No. 10 of 1911 that—

"Every timber license or permit conferring authority to cut spruce or other soft wood trees or timber, not being pine or poplar, suitable for manufacturing pulp or paper, on the ungranted lands of the Crown, shall contain and be subject to the condition that all such timber cut under the authority or permission of such license or permit, shall be *manufactured in Canada*, that is to say, into merchantable pulp or paper or into sawn lumber, wooden ware utensils or other articles of commerce or merchandise, as distinguished from the said spruce or other timber in its raw or manufactured state."

The cutting of such timber into cord wood or other lengths is held not to be "manufactured" within the meaning of the above regulations, nor do such regulations apply to logs, timber or wood cut and in use in Canada for fuel, building or other purposes for which logs, timber or wood in the unmanufactured state are or may be used.]

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
EXPORT DUTIES—*cont.*	
DOMINION OF CANADA—*cont.*	
From Yukon :	
Gold - - - - - - - -	2½ °/₀ *ad valorem.*
[This is a royalty on gold shipped from the Yukon Territory — the gold being valued at $15 per oz. for the purpose of estimating the royalty.]	
NOTE.—An Order in-Council, dated 16th May 1911, has been issued suspending the royalty or export tax upon gold extracted from *quartz* for a period of 10 years.	
Live foxes not born in captivity or any other live foxes which have not been in captivity for at least 2 years - - -	Prohibited.
[Foxes can only be exported under permit from the Commissioner or some other appointed person at Whitehorse.]. (Ordinance No. 8 of 1914).	
NEWFOUNDLAND.	
Beaver skins - - - - - - - - -	Prohibited.
[Skins confiscated in consequence of any contravention of the provisions of the Act may be exported by the usual export entry] (Act No. 26 of 1913)	
Iron ore - - - - *Per ton of* 2,240 *lbs.*	7½ cents.
[When exported under agreements made with certain private Companies.]	
Herrings	
NOTE.—In the case of any country imposing an import duty on herrings exported from Newfoundland and imported into such country in vessels belonging to the Colony, when such herrings may be imported into such country in vessels belonging to the same free of duty, the Governor-in-Council may, by Proclamation, impose an export duty equal to the amount of the duty so imposed by such country aforesaid on *herrings* exported from Newfoundland in vessels belonging to such country where such import duty is imposed (Sec. 18 of Act 9 of 1905).	
BAHAMAS.	
"Wild birds," and the skins, feathers or eggs of such wild birds, unless such wild birds were killed or captured, or that such eggs were taken outside the limits of the close season assigned to such "wild birds,' viz. :	
Song and insectiverous birds. Man-of-war birds. Herons, rail or marsh hens, spoonbills. Parrots. Partridges, quails, whistling and Bahama ducks. Papaw bird. Blue gnat catcher. Chip-chop cherry. Sick-but-I'm Saucy. Spanish parokeet. Cocoa nut bird of Andros. Tom fool. Cuto. Owl. Carrion crow. Flamingo. Booby. Pelican. Cormorant. Tropic or Bosun. Gull. Tern. Pimlico. Diver. Red winged starling. Snipe (including flamingo snipe). Sea pie. Plover. Gualding. Red and white billed coots. Summer duck. Purple gallinule, and Dove (wood, mourning and tobacco).	Prohibited.
Act No. 5 of 1905, as amended by Order in Council, dated 20th April 1914.)	

APPENDIX VII.—*continued.*

Rates of Export Duty leviable upon all Articles Exported from the various British Self-Governing Dominions, Colonies, Possessions, and Protectorates—*continued.*

Tariff Classification and Tariff Rates of Duty.

EXPORT DUTIES—*cont.*

		s.	d.
Bahamas—*cont.*			
Cave or other earths	*Per ton*	10	6
Wrecked goods	5 % *ad valorem.*		
Any living slip, sucker, or top of a pine-apple separated from the pine-apple, or sisal plant	*Each*	0	1½
Guano	*Per ton*	10	0
Turk's and Caicos Islands.			
Skins or plumage of the following "wild birds" (*a*):— Gaulding. Crab-catcher. Mosquito Hawk. Runner Snipe. Humming bird. Pistareen. Blackbird. Red-shank. Long-Tail or tropic bird. Tobacco or Ground Dove. Flamingo. Osprey. Coot. Chick-of-the-Village. Brown Thrush (Mocking-bird). Frigate or Man-o'-War bird. Kingfisher. [Ordinances Nos. 3 of 1912 and 2 of 1914.]	Prohibited (*b*).		
Salt	10 % *ad val.* (*c*).		
Sisal plants and living slips, suckers and seedlings of same	*Each*	0	1½
[The Commissioner, with the consent of the Governor-in-Chief, may, whenever the interests of the Dependency may be advanced thereby, exempt plants, living slips, suckers or seedlings, from the payment of export duty in whole or in part under such conditions as may be prescribed. (Ordinance No. 5 of 1912)].			
Jamaica.			
Rum	*Per puncheon*	0	10 (*d*).
Cayman Islands.			
Cocoanuts	*per* 1,000	1	0
St. Vincent.			
Arrowroot or other starches	*Per cwt.*	0	3
Cotton:			
Sea Island	,,	2	0
Marie Galante	,,	1	0
Cotton seed	,,	0	3
Cocoa	,,	0	6

(*a*) Except the skin and plumage of any wild bird killed or taken for scientific purposes under the authority of the Commissioner.

(*b*) Any person exporting or attempting to export any of the above articles is guilty of an offence and liable on conviction to a fine not exceeding 2*l.*

(*c*) Royalty on the produce of Crown Lands. For this duty the value of the salt is fixed by Ordinance at 3½*d.* per bushel. It is provided, under Ordinance No. 4 of 1910, that until the 31st October 1920, "a sum not exceeding ⅘ths of the amount of royalty paid into the Treasury in the preceding year be returned *pro rata* according to the amounts paid within that period by the several working proprietors of the salinas from which salt has been shipped to be expended in manual labour upon the salinas in respect of which it is returned."

(*d*) This duty is *suspended* under Law No. 17 of 1911, with effect from 1st October 1910, during such time as the appointment of a person to institute proceedings, &c., for the protection of Jamaica rum, as provided for by section 1 of Law No. 26 of 1904, remains vacant.

APPENDIX VII.—*continued,*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

BARBADOS.

		s.	d.
Foodstuffs: [The Governor is empowered to prohibit, by Proclamation or Order, the exportation of foodstuffs (Acts Nos. 18 and 11 of 1914.)			
Skin and feathers of the following "wild birds":— Blackbird, Yellow bird, Pea Whistler, Ram bird, Large Humming bird, Small Humming bird, Wood Dove, Ground Dove, Grass Canary, Goldfinch or Christmas bird, Thrush, Red-seal Coot, White-seal Coot. [Act of 1907 as amended by Act, No. 4 of 1914.]	Prohibited (*a*).		
Fancy or muscovado molasses mixed with vacuum pan molasses for exportation. Vacuum pan molasses exported in any package not branded or marked in a legible and conspicuous manner "V. P. Molasses" (Act No. 2 of 1912.)	Prohibited.		

GRENADA.

Domestic produce:			
Cocoa	*Per cwt. (or fractional part)*	0	7½
Cotton	" "	0	4
Cotton seed	" "	0	2
Nutmegs	" "	0	6
Mace	" "	1	0

VIRGIN ISLANDS.

Skin, plumage, nest, or eggs of the following "wild birds":— Humming birds, Yellow breast, West Indian Canary, Banana bird, Pea Whistler, Blacksmith, West Indian Robin, Chitty birds, Gauldings, Barbados Blackbird, Loggerhead, Coo-Coo, Tern, Crane, Kingfisher, Sour Sop bird, Black Witch, Pelican, Man-o' War bird, Booby., Killi-Killi Hawk, Wild Pigeon, Partridge, Wood Dove, Ground Dove, Quail, Coots (Red and White seal), West Indian Thrush, Wild Duck, Mountain Dove. [Ordinance No. 1 of 1914.]	Prohibited (*a*).		
Bulls, cows, and oxen (including calves of 12 months old)	*Each*	8	0
Horses, mules, and foals	"	6	0
Asses	"	2	0

(*a*) Any person exporting or attempting to export the above articles is guilty of an offence and liable on conviction to the payment of a fine not exceeding 5*l.*

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

VIRGIN ISLANDS—*cont.*

		s.	d.
Calves (not more than 12 months old)	*Each*	3	6
Sheep, lambs, and sucking pigs	"	0	6
Goats and kids	"	0	3
Hogs and pigs (other than sucking pigs)	"	1	0
Charcoal	*Per barrel*	0	2
Building lime	"	0	3
Sweet potatoes, yams, and tanniers	*Per* 100 *lbs*	0	6
Hardwoods	*Per* 1,000 *sup. ft.*, 1 *inch thick*	6	3
Wreck goods	10 % *ad valorem.*		

ST. CHRISTOPHER-NEVIS.

Skin, plumage, nest, or eggs of the following "wild birds":—

Humming birds.	Quail.	Prohibited (*a*).
Yellow breast.	Barbados Blackbird.	
West Indian Canary.	Loggerhead.	
Banana bird.	Coo-Coo.	
Pea Whistler.	Tern.	
Blacksmith.	Crane.	
West Indian Robin.	Kingfisher.	
Chitty birds.	Sour Sop bird.	
Gauldings.	Black Witch.	
Wild Pigeon.	Coots (Red and White seal).	
Partridge.	West Indian Thrush.	
Wood Dove.	Wild Duck.	
Ground Dove.	Mountain Dove.	

[Ordinance No. 6 of 1913.]

		s.	d.
Sugar	*Per hhd., not exceeding* 42 *inches truss*	4	8
	Per tierce, not exceeding 30 *inches truss*	3	2
	Per barrel	0	6½
	Other packages—per ton	4	8
Rum	*Per* 100 *gals.*	3	6

ANTIGUA.

Skin, plumage, nest, or eggs of the following "wild birds":—

Humming birds.	Crane.	Prohibited (*a*).
Yellow breast.	Kingfisher.	
West Indian Canary.	Sour Sop bird.	
Banana bird.	Black Witch.	
Pea Whistler.	Wild Pigeon.	
Blacksmith.	Partridge.	
West Indian Robin.	Wood Dove.	
Chitty birds.	Ground Dove.	
Gauldings.	Quail.	
Barbados Blackbird.	Coots (Red and White seal).	
Loggerhead.	West Indian Thrush.	
Coo-Coo.	Wild Duck.	
Tern.	Mountain Dove.	

[Ordinance No. 3 of 1913.]

(*a*) Any person exporting or attempting to export the above articles is guilty of an offence and liable on conviction to the payment of a fine not exceeding 5*l.*

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

MONTSERRAT.

		s.	d.
Skin, plumage, nest or eggs of following "wild birds" :—			
Humming birds.	Sour Sop bird.		
Yellow breast.	Pelican.		
West Indian Canary.	Man-o'war bird.		
Banana bird.	Booby.		
Pea Whistler.	Waterwitch.		
Blacksmith.	Egret.		
West Indian Robin.	Tropic bird.		
Chitty birds.	Wild Pigeon.	Prohibited (*a*)	
Gauldings.	Partridge.		
Barbados Blackbird.	Wood Dove.		
Loggerhead.	Ground Dove.		
Coo-Coo.	Mountain Dove.		
Tern.	Coots (Red and White seal.)		
Crane.	West Indian Thrush		
Kingfisher.	Wild Duck.		
[Ordinance No. 3 of 1912.]			
Animals :			
Sucking animals, not exceeding 6 months old, with their mothers -		Free.	
Asses - - - - - -	*Each*	2	0
Cattle - - - - - -	"	6	0
Goats - - - - - -	"	0	4
Horses - - - - - -	"	5	0
Mules - - - - - -	"	7	6
Pigs and sheep - - - - -	"	0	6
Bay leaves - - - - - -	*Per* 100 *lbs.*	1	0
Cart felloes, naves, and spokes - - - -	*Per dozen*	0	3
Citrate of lime - - - - - -	*Per cwt.*	1	0
Cocoa and coffee - - - - -	*Per* 100 *lbs.*	2	1
Cotton, Sea Island, or other long staple varieties -	"	4	2
" " " " " with seed	"	1	2
" short staple varieties - - - -	*Per* 100 *lbs.*	2	1
" " " with seed - -	"	0	7
Corn - - - - - - -	*Per bushel*	0	2
Essential oils :			
Bay - - - - - - -	*Per gallon*	2	0
Other kinds, if expressed or equelled - -	"	1	6
" if otherwise extracted - - -	"	0	6
Hides and skins :			
Cattle hides - - - - - -	*Each*	0	3
All other skins - - - - -	*Per dozen*	0	3
Lime juice :			
Concentrated - - - - -	*Per* 100 *gallons*	8	4
Raw - - - - - -	"	0	10
Limes, pickled - - - - - -	*Per barrel*	0	6
Molasses - - - - - -	*Per* 100 *gallons*	2	1
Papaine - - - - - -	*Per lb.*	0	6
Peas and beans - - - - - -	*Per bushel*	0	1
Poultry - - - - - -	*Per dozen*	0	3
Starches (viz.: arrowroot, sago, tapioca, cassava, and all similar starches and preparations of the same) - -	*Per* 100 *lbs.*	1	0½

(*a*) Any person exporting or attempting to export the above articles is guilty of an offence and liable on conviction to the payment of a fine not exceeding 5*l.*

APPENDIX VII.—*continued.*

Rates of Export Duty leviable upon all Articles Exported from the various British Self-Governing Dominions, Colonies, Possessions and Protectorates—*continued.*

Tariff Classification and Tariff Rates of Duty.

		s.	d.
	EXPORT DUTIES—*cont.*		
	MONTSERRAT—*cont.*		
Sugar:			
Muscovado	*Per hhd., over 32-inch truss*	2	6
"	*Per tierce, over 28-inch and less than 32-inch*	2	0
"	*Per cask, less than 28-inch*	1	0
"	*Per barrel or bag*	0	5
Syrup	*Per 100 gallons*	4	2
Tamarinds	*Per barrel*	0	2
	DOMINICA.		
Skin, plumage, nest, or eggs of the following "wild birds":—			
Humming birds.	Cheweck.		
Siffleur Montagne.	Gobmouche.		
Wren (Rossignol).	Loggerhead (Pipiri).		
Yellow Warbler (Titine).	Parrot (Ciceroo).		
Redstart (Chat).	Tick Bird (Merle Corbeau).		
Swallow (Hirondelle).	Gauldings.	Prohibited (*a*).	
Blue Pigeon (Ramier).	Gros Grive.		
Perdrix.	Grive.		
Dove (Tourterelle).	Thrush.		
Ground Dove (Ortolan).	Trembleur.		
Parrot (Paroquet).	Morvie.		
	[Ordinance No. 2 of 1914.]		
Animals.			
Horned cattle	*Each*	6	0
Bay leaves	*Per 100 lbs.*	1	3
Canoe shells	*Each*	1	0
Cocoa	*Per 100 lbs.*	1	0
Coffee	"	1	6
Essential oils:			
Bay	*Per gallon*	6	0
Other kinds:			
If expressed or equelled	"	3	0
If otherwise extracted	"	1	0
Farine manioc	*Per bushel*	0	3
Fruit—fresh:			
Bananas	*Per 100 bunches*	2	1
Limes	*Per barrel*	0	1
"	*Per box not exceeding ½ barrel*	0	0½
Oranges	*Per barrel*	0	3
"	*Per box (not exceeding ½ barrel)*	0	1½
Fruit—preserved.			
Limes, pickled	*Per barrel*	0	6
Tamarinds	"	1	0
Fruit jams and fruit jellies	*Per 100 lbs.*	4	2
Ginger	*Per barrel*	0	6
Hides and skins:			
Cattle hides	*Each*	0	3
All other skins	*Per dozen*	0	3

(*a*) Any person who exports or attempts to export the above articles is guilty of an offence and liable on conviction to the payment of a fine not exceeding 5*l*.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

DOMINICA—*cont.*

		s.	d.
Lime juice:			
Concentrated	*Per gallon*	0	1½
Raw	*For every 10 gallons*	0	1½
Starches	*Per 100 lbs.*	1	0(*a*)
Turtle shell	*Per lb.*	0	6
Wood:			
Firewood	*Per cord*	1	0
Logwood	"	2	0
Citrate of lime	*Per cwt.*	1	3

TRINIDAD AND TOBAGO.

Asphalt or pitch, raw	*Per ton, or per 240 gallons*		5 0 (*b*)
" " boiled	*Per ton*		7 6 (*b*)
		In aid of Immigration (*b*)(*c*) s. d.	In aid of Agriculture (*c*)
Cocoa	*Per 100 lbs.*	0 3	0 0¾
Coffee	"	0 5	—
Copra	*Per 1,000 lbs.*	2 0	0 3
Molasses	*Per 100 gallons*	1 4	—
Rum and bitters	"	4 10	—
Sugar	*Per 1,000 lbs.*	3 0	0 2
Cocoanuts	*Per 1,000*	0 6½	0 1½

[And in each of the above cases, on lesser quantities in proportion.]

BERMUDA.

Skin or plumage of following "wild birds":—

Red bird,	Humming bird.	Prohibited (*d*).
Blue bird.	Kingfisher.	
Ground Dove.	Woodpecker.	
Chick of the Village.	Rice bird.	
Quail.	Crane.	
Partridge.	Heron.	
Tropic bird.	Goldfinch.	
Boatswain bird or Long-Tail.	Mocking bird.	
Dusky Shear-water.	Flycatcher.	

[Acts Nos. 22 of 1902 and 41 of 1913.]

(*a*) The export duty on starches was suspended for a period of five years, under Ordinance No. 7 of 1912, from 31st December 1912.

(*b*) The above rates leviable in aid of Immigration are applicable to the produce raised or manufactured in the *Island of Trinidad*, and shipped for places beyond the limits of the Colony.

(*c*) The weight or quantity of every shipment of sugar, molasses, rum, bitters, cocoa, coffee, cocoa-nuts, or copra exported shall be declared by the shipper, and any false declaration shall be an offence punishable by a penalty not exceeding 20*l.*

(*d*) Except in respect of birds shot, captured, or taken for presentation to the British Museum on permission granted under the Acts, every person shall, on conviction of an offence, forfeit and pay for every such skin or plumage exported the sum of 1*l.*, besides costs of prosecution.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

BRITISH HONDURAS.

			s.	d.
Raw or prepared opium			Prohibited.	
[Ordinance No. 34 of 1913.]				
Chicle	*Per lb.*		0	0¼
Logwood	*Per ton*		0	0⅓
Mahogany and Cedar	*Per* 1,000 *sup. feet*		4	1½

[It is provided under Ordinance No. 9 of 1912 that before exporting logwood, mahogany, or cedar, the exporter is required to deliver to the Collector of Customs an entry on the prescribed form and also to produce the bill of lading relating to such logwood, mahogany, or cedar and pay the duty imposed, and every such exporter, if required by the Collector of Customs, either at the time of clearance or within one year thereafter must produce a certificate of measurement, under the hand of a licensed measurer, of all mahogany and cedar exported by him showing the measurement of each piece of such mahogany and cedar, and all such particulars as to deductions from gross measurements as are usually shown in the measuring sheets of measurers of wood in the Colony.]

BRITISH GUIANA.

Prepared opium		Prohibited.
Rubber, balata or substances of a like nature taken from Crown lands	*Per lb.*	2 cents. (*a*)
Gums (other than rubber, balata, or substances of a like nature), balsam copaiba and tonka beans, or any substance taken from Crown Lands which can be obtained without cutting any tree or shrub	*Per lb.*	1 cent. (*a*)
Orchids from Crown Lands	*Each*	5 cents. (*b*)

GIBRALTAR.

Skin or plumage of any "wild bird" killed, wounded, or taken in Gibraltar, or the nest or eggs of any "wild bird" taken in Gibraltar	Prohibited (*c*).
[Ordinance No. 13 of 1914.]	

MALTA.

Certain warlike stores and all foodstuffs, except under permit of the Collector of Customs	Prohibited.
[Government Notifications Nos. 128, 152, and 174 of 1914.]	
Certain military and naval stores for exportation to various Foreign ports	Prohibited.
[Government Notification No. 141 of 1914.]	

CYPRUS.

Certain foodstuffs (not including barley and oats, and also goats), and without express permission, horses, mules, and asses	Prohibited.
[Proclamations dated 6th, 17th and 31st August 1914.]	
Bark, tar, pitch, and resin	Prohibited.
Timber, charcoal, and firewood—the produce of Cyprus	"

(*a*) Royalty payable on collection, but the receipt for the royalty paid must be tendered to the Customs Authorities by every licensee who desires to *export* these articles.

(*b*) Royalty payable on exportation. A *fee* of $5 is also payable for the permission to collect orchids for exportation.

(*c*) Every person convicted of an offence is liable to a penalty not exceeding 5*l*.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

CYPRUS—*cont.*

		s.	d.	
Manure		Prohibited.		
Game		"		
Skins or eggs of game or wild birds, except for scientific purposes		"		
["Game" includes moufion, hares, pheasants, partridges, francolins, sand grouse, quail, bustards, wild swans, wild geese, wild duck of any kind, woodcock, and snipe.]				
Aniseed	*Per* 280 *lbs.*	3	8	(*a*)
Cotton	"	6	$1\frac{1}{3}$	(*a*)
Linseed	"	2	0	(*a*)
Mavrokoko (black seed)	"	0	$9\frac{1}{3}$	(*a*)
Raisins	"	1	$1\frac{1}{3}$	(*a*)
Silk cocoons	*Per* 2·8 *lbs.*	0	9	(*a*)
Wound silk	"	2	0	(*a*)
Manufactured silk, if manufactured by other than hand looms	"	2	0	(*a*)
Carobs: From ports of the districts of—				
Nicosia, Larnaca, Limassol	*Per cantar*	1	0	(*a*)
Famagusta, Papho, Kyrenia	"	0	$10\frac{2}{3}$	(*a*)
Wine	*Per gallon*	0	$0\frac{4}{13}$	
Spirits	"	0	$0\frac{4}{9}$	
Vinegar	"	0	$0\frac{1}{6}$	
Asbestos, whether in the rough or clean		5 %	*ad val.*	(*b*)
Lime and lime stone	*Per ton*	0	6	(*b*)
Gypsum and gypsum stone	"	0	4	(*b*)
Stone quarried from State lands	*Per cubic yard*	0	6	(*b*)
Terra umbra, whether raw, calcined or levigated	*Per ton*	3	6	(*b*)
Shingle	"	0	6	(*b*)
Any other mineral substance	"	5 %	*ad val.*	(*b*)
Salt				(*c*)
Antiquities				(*d*)

(*a*) The rates on aniseed, cotton, linseed, mavrokoko, rasins, silk cocoons, silk (wound and manufactured), and carobs are *tithe dues* levied upon the exportation of the various articles, and are in lieu of the Tithes and Export duties levied prior to the coming into operation of Law 22 of 1899.

(*b*) Royalty on exportation. All such royalties are to be assessed and collected by the Customs Authorities at the port of shipment. The Customs authorities are empowered in the event of the value of any mineral being in their opinion insufficiently or incorrectly declared, to demand and take in respect of the said mineral the above royalty or any part thereof in kind instead of cash (Order-in-Council No. 508, dated, 6th June 1911).

(*c*) It is stated in the Cyprus Blue Book for 1912–13 that in the case of salt exported in large quantities, a special arrangement is made with the Government regarding the payment of the "Salt Tax."

(*d*) It is notified in Regulations, dated 27th June 1912, that the prohibition of all exportation of antiquities is withdrawn. Any person wishing to export antiquities from the Island of Cyprus must apply to the Museum Keeper for permission to do so and submit the said antiquities for inspection. All antiquities permitted to be exported must be put in a box in the presence of the Keeper and sealed by him with the Cyprus Museum seal. No antiquities, unless so packed and sealed up, will be permitted to be exported.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*	Perak, Selangor, Negri Sembilan.			Pahang.
FEDERATED MALAY STATES.(*a*) (Perak, Selangor, Negri Sembilan, and Pahang.)				
Agricultural products:				
Cocoa-nuts, copra (*b*), cocoa-nut oil - -	1½ °/₀ *ad valorem.*			
Coffee(*b*) (*c*):				
When the price of coffee is less than $22 per pikul - - - - -	Free			
When $22 and not more than $24 per pikul	1 °/₀ *ad valorem.*			
When above $24 and not more than $26 per pikul - - - - -	1½ °/₀ *ad valorem.*			
When above $26 and not more than $28 per pikul - - - - -	2 °/₀ *ad valorem.*			
When above $28 per pikul - - -	2½ °/₀ *ad valorem.*			
Rubber: (*b*) (*d*)				
Any cultivated rubber—				
When the value of the highest grade—			Dollars.	cts.
Is 1*s.* 6*d.* per lb. - - -	*Per pikul*		0	27
Exceeds 1*s.* 6*d.* per lb., but does not exceed 1*s.* 6½*d.* per lb. - -	,,		0	40
Exceeds 1*s.* 6½*d.* per lb., but does not exceed 1*s.* 7*d.* per lb. - -	,,		0	53
Exceeds 1*s.* 7*d.* per lb., but does not exceed 1*s.* 7½*d.* per lb. - -	,,		0	67
Exceeds 1*s.* 7½*d.* per lb., but does not exceed 1*s.* 8*d.* per lb. - -	,,		0	80
Exceeds 1*s.* 8*d.* per lb., but does not exceed 1*s.* 8½*d.* per lb. - -	,,		0	93
Exceeds 1*s.* 8½*d.* per lb., but does not exceed 1*s.* 9*d.* per lb. - - -	,,		1	07
Exceeds 1*s.* 9*d.* per lb., but does not exceed 1*s* 9½*d.* per lb. - -	,,		1	20
Exceeds 1*s.* 9½*d.* per lb., but does not exceed 1*s.* 10*d.* per lb. - -	,,		1	33
Exceeds 1*s.* 10*d.* per lb., but does not exceed 1*s.* 10½*d.* per lb. - -	,,		1	47
Exceeds 1*s.* 10½*d.* per lb., but does not exceed 1*s.* 11*d.* per lb. - -	,,		1	60
Exceeds 1*s.* 11*d.* per lb., but does not exceed 1*s.* 11½*d.* per lb. - -	,,		1	87

NOTE.—The pikul = 133⅓ *lbs.* avoirdupois.

(*a*) Dutiable articles on which export duty has been paid in another State of the Federated Malay States shall not be liable to export duty, provided that they shall not be carried through the State otherwise than in accordance with the Rules as may be made by the Resident, with the approval of the Resident-General.

(*b*) A weighing fee of 2 cts. per pikul is charged on coffee, copra, gambier, pepper, rubber (cultivated), sugar and tapioca exported from Perak, Selangor and Negri Sembilan—provided that such fee shall not be charged if the handling is done by the exporter, his servant, or agent.

(*c*) The duty on "parchment" coffee is calculated on *two-thirds* of the gross weight and on "dry cherry" on *one-third* of the gross weight. Parchment coffee is the bean with the cherry removed but with the parchment-like inner covering dried on the bean. If this inner covering is removed, the "bean" is said to be "cleaned."

(*d*) For the purpose of assessing the export duty payable on rubber, the value of all grades of rubber shall be deemed to be equal to the value shown from time to time in the "Gazette" as the value of the highest grade.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*	Perak, Selangor, Negri Sembilan.	Pahang.
FEDERATED MALAY STATES—*cont.*(*a*)		
Rubber—*cont.*		
Exceeds 1*s.* 11½*d.* per lb., but does not exceed 2*s.* per lb. - - -		Dollars. cts. *Per pikul* 2 13
Exceed 2*s.* per lb. - - -	2½ °/₀ *ad valorem.*	
Latex.—A gallen of latex being taken as equivalent to one pound of cultivated rubber - - -	2½ °/₀ *ad valorem.*	
Gambier (*b*) - - *Per pikul*	15 *cents.*	
Gutta percha (cultivated), meaning gutta percha, as defined in the Forest Rules, 1909, produced from trees which have been cultivated on alienated land to the satisfaction of the Resident - - - -	2½ °/₀ *ad valorem.*	
Jelutong - - - *Per pikul*	50 cents.	
Pepper (*b*) - - *Per pikul*	30 *cents.*	
Sugar (*b*) - - - - -	1 °/₀ *ad valorem.*	
Sugar cane - - - *Per pikul*	1 *cent.*	
Tapioca (*b*) - - - - -	2½ °/₀ *ad valorem.*	
Fish :		
Blachan - - - - *Per pikul*	50 *cents.*	*See* below.
Fish maws, fish refuse, ikan gelama and prawns (dried) - - - - -	10 °/₀ *ad valorem.*	
Salted and dried fish - - -	10 °/₀ *ad valorem.*	
Oysters, fresh - - - - *Per pikul*	$5	
„ dried - - - -	10 °/₀ *ad valorem.*	10 °/₀ *ad valorem.*
Fish, dried :		
Class A (1).—Sharks' fins - *Per pikul*	10 °/₀ *ad valorem.*	$1·50
„ A (2).—Tenggiri, ikan merah, kachang, selor, bileh, bawal, talang *Per pikul*	*See* above.	$0·75
„ B.—Selor kuning - - „		$0·60
„ C.—Pelata, gelama, selor puchat, lema *Per pikul*		$0·50
„ D.—Kembong, khe'kkeh, selayang „		$0·40
„ E.—Tamban, udanng, blachan, ikan yu *Per pikul*		$0·30
„ F.—Rampai, layor, pari, duri, bakau, budu and all other fish *Per pikul*		$0·15
Beeswax - - - - -	10 °/₀ *ad valorem.*	
Horns, tusks, hides, bones, and tallow - -	10 °/₀ *ad valorem.*	
Mother of pearl shells and bêche-de-mer - -	10 °/₀ *ad valorem.*	
Forest products :		
Charcoal, rotan, bamboos, nibong, Kajang and atap, bark and extracts of bark, getah, wood, oil, damar, camphor, jernang, chendana, kayu gharu, kemenyen, and akar paku (and in Pahang, also timber and firewood) -	10 °/₀ *ad valorem.*	

NOTE.—The pikul = 133⅓ *lbs.* avoirdupois.

(*a*) Dutiable articles on which export duty has been paid in another State of the Federated Malay States shall not be liable to export duty, provided that they shall not be carried through the State otherwise than in accordance with the Rules as may be made by the Resident, with the approval of the Resident-General.

(*b*) A weighing fee of 2 cts. per pikul is charged on coffee, copra, gambier, pepper, rubber (cultivated), sugar and tapioca exported from Perak, Selangor and Negri Sembilan—provided that such fee shall not be charged if the handling is done by the exporter, his servant, or agent.

APPENDIX VII.—*continued*

Rates of Export Duty leviable upon all Articles Exported from the various British Self-Governing Dominions, Colonies, Possessions, and Protectorates—*continued.*

Tariff Classification and Tariff Rates of Duty.

EXPORT DUTIES—*cont.* Federated Malay States—*cont.*(*a*)	Perak, Selangor, Negri Sembilan.	Pahang.
Forest products—*cont.*		
Gutta percha, as defined in the Forest Rules, 1909, other than gutta percha (cultivated)	10 °/₀ *ad valorem.*	
Minerals:		
Gold, obtained by any cyanide process -	2½ °/₀ *ad val.*(*b*)	
Gold, otherwise than by any cyanide process -	2½ °/₀ *ad val.* (*c*).	
Tin, smelted or manufactured(*f*):		
When the Singapore price of tin does not exceed $41 *per pikul* - *Per bhara*	$10 (*d*)	10°/₀ *ad valorem*(*e*).
Tin Ore(*f*):		
Exported under such guarantees as the Resident may require that it will be smelted in the Colony of the Straits Settlements or the United Kingdom - - -	70 °/₀ of the duty on tin.	
Exported without such guarantees -	70 °/₀ of the duty on tin, plus an additional duty of $30 *per pikul.*	
Tin slag:		
At the rate prescribed for tin ore, unless the consignment is accompanied by a certificate of assay approved by the Warden of Mines, in which case the duty shall be at the rate prescribed for tin smelted or manufactured on the amount of tin estimated to be contained in such consignment. [A Customs decision has been given to the effect that "hardhead" is treated as tin slag]		
Scheelite(*f*) - *Per pikul*	$2	
Wolfram(*f*) - - - - "	$2	
Other metals and metalliferous ores - -	10 °/₀ *ad val.* (*e*)	

Notes.—The pikul = 133⅓ *lbs.* avoirdupois. The bhara = 3 pikuls.

The Straits Settlements silver dollar is the standard coin of the Federated Malay States.

(*a*) Dutiable articles on which export duty has been paid in another State of the Federated Malay States shall not be liable to export duty, provided that they shall not be carried through the State otherwise than in accordance with the Rules as may be made by the Resident, with the approval of the Resident-General.

(*b*) The duty is calculated at the rate of 2*l.* per oz., and if the amount of duty so paid exceeds or falls short of 2½ °/₀ of the true value thereof as evidenced in such manner as the Resident may approve, such excess shall be refunded to, or such deficit paid by, the exporter, as the case may be.

(*c*) The duty is calculated at the rate of 4*l.* per oz., and if the amount of duty so paid exceeds, or falls short of, 2½ °/₀ of the value as declared in a written certificate from a bank or other authority, approved by the Resident, such excess shall be refunded to, or such deficit shall be paid by, the exporter, as the case may be.

(*d*) And so on for each rise of $1 *per pikul* in the price of tin above $41 *per pikul*, the export duty is increased 50 *cents per bhara*. The duty leviable on tin produced in Upper Perak is $6.15 *per pikul*, provided that the duty is paid at Kroh.

(*e*) It is stated that in Pahang the above duties shall not be payable in respect of metals and metalliferous ores exported by any person at the time being privileged to pay export duty at a lower rate.

(*f*) A weighing fee of 2 cents per pikul is charged in Negri Sembilan, and of 3 cents per pikul in Perak and Selangor on tin, tin ore, scheelite, and wolfram exported therefrom.

APPENDIX VII.—*continued.*

Rates of Export Duty leviable upon all Articles Exported from the various British Self-Governing Dominions, Colonies, Possessions, and Protectorates—*continued.*

Tariff Classification and Tariff Rates of Duty.

EXPORT DUTIES—*cont.*
Protected Malay States.
(Kedah, Perlis, Trengganu, and Kelantan.)

(1) Kedah.

		Dollars	cts.
Sea fish		20 % *ad valorem.*	
River fish		10 % *ad valorem.*	
Turkeys	*Per head*	0	4
Fowls	"	0	1
Capons	"	0	2
Ducks	"	0	2
Geese	"	0	4
Eggs	*Per* 100	0	10
Padi	*Per koyan*	5	0
Rice	"	10	0
Cattle	*Per head*	1	25
Copra	*Per pikul*	0	25
Betelnuts	"	0	25
Hides	"	2	0
Rubber (wild)		15 % *ad valorem.*	
" (plantation)		2½ % *ad valorem.*	
Tin		10 % "	"
Coconuts	*Per* 1,000	0	75
Tobacco		2½ % *ad valorem.*	
Timber		*	
Sheep	*Per head*	0	10
Pigs	*Each*	1	10
Bricks (Kuala Muda)	*Per* 10,000	4	00
Tiles (" ")	"	2	00
Tapioca (" " , collected by farmer)		3 % *ad valorem.*	

(2) Perlis.

Tin ore		10 % *ad val.* on 65 % of Penang price of tin.	
Padi at Kangar	*Per koyan*	5	0
" Sanglang	"	5	0
Rice	"	10	0
Fowls at Kangar	*Each*	0	2
" Sanglang	"	0	1
Ducks at Kangar	"	0	3
" Sanglang	"	0	2
Pigeons	"	0	1
Eggs	*Per* 100	0	10
Cattle	*Each*	1	0
Sheeps and goats	"	0	25
Hides	*Per pikul*	2	0
Horns	"	2	0
Fat and tallow	"	2	0
Lilin lobah	"	5	0
Manisan	*Per gantang*	0	8
Sea fish		20 % *ad valorem.*	
Freshwater fish		10 % *ad valorem.*	
Pigs	*Each*	1	0
Agricultural produce		2½ % *ad valorem.*	

Note.—The pikul = 133⅓ lbs.; the koyan = 5 pikuls; the gantang = 1 gallon.

* Various ~~rates~~ according to the class of timber exported under the "Timber Passes and Royalties Enactment, 1913" (No. 14 of 1913). For details, *see* the "Board of Trade Journal" for the 15th of October 1914 (p. 177).

APPENDIX VII.—*continued.*

Rates of Export Duty leviable upon all Articles Exported from the various British Self-Governing Dominions, Colonies, Possessions, and Protectorates—*continued.*

Tariff Classification and Tariff Rates of Duty.

EXPORT DUTIES—*cont.*

Protected Malay States—*cont.*

(3) Trengganu.

		Dollars.	cts.
Dried fish	*Per pikul*	0	40
Pickled kembong fish	*Per 20 jars*	2	0
„ krisi fish	„	2	0
Bilis fish	*Per pikul*	1	0
Cuttle fish	„	1	0
Belachan	„	0	40
Budu (pickled fish)	*Per jar*	0	15
Miscellaneous fish	*Per pikul*	0	20
Copra (*a*)	„	0	40 or 5 % *ad valorem.*
Coconuts	*Per 1,000*	1	50
Kajangs	*Per 100*	1	50
Sacks made of matting	*Per 1,000*	1	50
Grass mats (small)	„	3	0
„ „ (large)	„	6	0
Split rattans	*Per 100 rolls*	1	50
Rottan gosok	*Per 1,000 pieces*	1	0
„ batu	„	0	70
White mats	*Per score*	0	30
Minerals and jungle produce		10 % *ad valorem.*	
Cotton and sago		1 % *ad valorem.*	
Other agricultural produce		2½ % *ad valorem.*	

(4) Kelantan.

Agricultural produce:			
Cardamums	*Per pikul*	1	50
Pepper	„	1	00
Rice	*Per 100 gantangs*	1	50
Padi	„	0	75
Cotton	*Per pikul*	0	50
Durien cake	„	0	50
Betel nuts (jeroh), soaked or fresh	*Per 10,000*	0	50
„ dried	*Per pikul*	0	25
Copra	„	0	25
Coconuts	*Per 100*	0	12½
Coconut oil	*Per pikul*	0	60
Sago	„	0	12½
Beans	„	0	50
Molasses	„	0	50
Other kinds of agricultural produce		3 % *ad valorem.*	
Jungle produce:			
Tree cotton	*Per pikul*	0	50
Wax	„	1	50
Timber		10 % *ad valorem.*	
Rattan		10 % *ad valorem.*	
Damar mata kuching	*Per pikul*	0	50
„ batu	*Per 100 gantangs*	0	50
Sago	*Per pikul*	0	12½
All other kinds of jungle produce		3 % *ad valorem.*	

Note.—The pikul = 133⅓ lbs.; the koyan = 5 pikuls; the gantang = 1 gallon.

(*a*) The farmer of revenue in Trengganu has the right to charge an export duty of 40 cents per pikul on copra, but some concessions of land for cocoanut plantations have been granted which contain a condition that a duty of 5 % *ad valorem* shall be charged on copra. Under an arrangement between the farmer and the Government the copra obtained from such concessions is not chargeable with both duties.

APPENDIX VII.—*continued*

Rates of Export Duty leviable upon all Articles Exported from the various British Self-Governing Dominions, Colonies, Possessions, and Protectorates—*continued.*

Tariff Classification and Tariff Rates of Duty.

EXPORT DUTIES—*cont.*

Protected Malay States—*cont.*

(4) Kelantan—*cont.*

		Dollars.	cts.
Live stock, &c.:			
Bullocks: If exported by sea	*Per head*	2	00
" otherwise	"	3	00
Buffaloes	"	3	00
Hides	*Per pikul*	0	50
Horns	"	0	50
Tallow	"	0	50
Goats and sheep	*Per head*	0	25
Pigs	"	1	00
Fowls	*Each*	0	05
Ducks	"	0	05
All other kinds of live stock		3 % *ad valorem.*	
Fish, &c.:			
Small dried fish	*Per pikul*	0	12½
Ikan kicheh	"	0	12½
Ordinary dried fish	"	0	25
Blachan	"	0	25
Shrimps (blachan)	"	0	25
Budu and ikan budu	*Per jar*	0	06
Bras hudang	*Per pikul*	1	00
All other kinds of fish		3 % *ad valorem.*	
Sundries:			
Sundries, unless specially exempted		3 % *ad valorem.*	

British North Borneo.

Copra		2½ % *ad valorem.*	
Armadillo skins		10 % *ad valorem.*	
Bark, tengah		Prohibited.	
Beeswax	*Per pikul*	4	50
Birds' nests—White and red, Nos. 1, 2, and 3	*Per kati*	1	00
Black, Nos. 1, 2, and 3	"	0	15
Silam, white, Nos. 1, 2, and 3	"	2	00
" black, Nos. 1, 2, and 3	"	0	30
Blachan	*Per pikul*	0	50
Camphor	*Per kati*	4	00
Inferior quality according to classification by Superintendent of Customs	*Per kati*	$1 to $3	
Charcoal		10 % *ad valorem.*	
Cocoa nuts	*Per* 100	0	15
Coffee		Free.	
Coins, viz., Straits dollars, except to Singapore		Prohibited.	
Cutch—as may be arranged under Agreement.			
Damar—Batu	*Per pikul*	0	10
" other varieties	"	0	50
Dried prawns		10 % *ad valorem.*	
Firewood		10 % *ad valorem.*	
Fish, salt		Free.	
Fruit and vegetables		Free.	
Gambier		Free.	

Notes.—The pikul = 133⅓ lbs.; the kati = 1⅓ lbs.; the koyan = 5 pikuls; the gantang = 1 gallon.

The Straits Settlements silver dollar is the standard coin of the Protected Malay States.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

BRITISH NORTH BORNEO—*cont.*		Dollars.	cts.
Gutta percha—red and white		10 % *ad valorem.*	
Hides and horns		10 % *ad valorem.*	
India-rubber		Cultivated, free; Other, 10 % *ad val.*	
Ivory	*Per kati*	0	50
Jars, old	*Each*	5	00
Kima		10 % *ad valorem.*	
Live stock—Mares and female cattle		Prohibited.	
„ Male cattle	*Per head*	5	00
„ Pigs	„	1	00
„ Goats	„	0	50
„ Ponies (male), under permit from the Governor	„	10	00
Opium and chandu except under prescribed regulations. (Proc. No. 16 of 1901).	Prohibited.		
Oysters (dried)		10 % *ad valorem.*	
Padi	*Per mandau of* 10 *gantangs*	0	10
Pearls		10 % *ad valorem.*	
„ (seed)	*Per basing*	1	00
Pearl shells—White		10 % *ad valorem.*	
„ Black		10 % *ad valorem.*	
Pepper		Free.	
Poultry	*Each*	0	05
Rattans		10 % *ad valorem.*	
Rice		(*a*)	
Sago, raw	*Per pikul*	0	16
„ Flour	„	0	10
Snail shells		10 % *ad valorem.*	
Tapioca		2½ % *ad valorem.*	
Timber—Belian	*Per ton of* 40 *c. feet*	2	00(*b*)
„ Kapor (camphor)	„	1	00(*b*)
„ Other woods:			
„ That sink in water	„	1	50(*b*)
„ „ float „	„	0	75(*b*)
„ Sawn—Belian	*Per ton*	1	33⅓
„ „ Hardwood	„	1	00
„ „ Softwood	„	0	50
Tobacco—Estate grown	*Per English lb.*	0	01
„ Native for export out of State	*Per kati*	0	05
„ „ from one district to another	„	0	2½(*c*)
Turtle eggs		10 % *ad valorem.*	
Agricultural produce not otherwise specified		2½ % *ad valorem.*	
Other jungle and sea produce not enumerated		10 % *ad valorem.*	

NOTES.—The *pikul* = 133⅓ lbs.; the *kati* = 1⅓ lbs; the *tahil* or *basing* = $\frac{1}{16}$ of a *kati*; the *gantang* = 1 gallon.

Straits Settlements silver dollars are current in British North Borneo.

All goods (not being contraband) the produce of other countries, imported for export through bond to other countries, or other districts in North Borneo, are exempt from import and export duties.

(*a*) The duty of 10 % ad val. imposed on rice is suspended until further notice, in order to encourage the growers.

(*b*) Sawn timber is dutiable at two-thirds the above rates.

(*c*) No import duty will, it is stated, be collected in any district, but the importer must show his receipt for export duty paid.

APPENDIX VII.—*continued.*

Rates of Export Duty leviable upon all Articles Exported from the various British Self-Governing Dominions, Colonies, Possessions, and Protectorates—*continued.*

Tariff Classification and Tariff Rates of Duty.

EXPORT DUTIES—*cont.*

Sarawak.		Dollars.	cts.
Bees' wax	*Per pikul*	5	00
Birds' nests—white	*Per kati*	2	00
„ black (from Niah)	„	0	10
„ „ (all other kinds)	„	0	25
Camphor	„	3	50
Canes—Malacca, &c.	*Per* 1,000	2	00
Damar—Mata Kuching (white)	*Per pikul*	1	20
„ Daging	„	1	00
„ Darat or Laut	„	0	15
Fish—Malang and Benong	„	1	00
„ Trubok, &c.		10 %	*ad valorem.*
„ Maws No. 1	*Per kati*	0	20
„ „ No. 2	„	0	15
„ „ No. 3	„	0	10
„ Fins	*Per pikul*	3	50
„ Dried prawns (Sesar)	„	1	00
„ Fish roe		10 %	*ad valorem.*
„ Blachan		10 %	*ad valorem.*
Gutta—Jelutong, Jangkar and all other kinds		10 %	*ad val.(a).*
India-rubber		10 %	*ad val.(a).*
Plantation rubber		2½ %	*ad val.(a).*
Kulit Tengar	*Per coyan*	1	20
Padi		5 %	*ad valorem.*
Rattans—Sega, Sluang, &c.	*Per pikul*	0	80
„ Temoi, Belah, &c.	„	0	40
„ Talam	„	0	25
Sago—raw	*Per coyan*	4	00
„ manufactured flour		2½ %	*ad valorem.*
„ „ pearl		10 %	*ad valorem.*
Sugar—Nipa		10 %	*ad valorem.*
Timber	*Per ton (40 cubic feet)*	2	00
Tuba Root		2½ %	*ad valorem.*
Vegetable tallow or oil	*Per pikul*	1	00
„ nuts (Illipe nuts)	„	0	70
Kayu Baku, Garoo and Laka, Bezoar stones (Guliga)		10 %	*ad valorem.*
Kadjangs, Nibongs, bamboo and other jungle produce		10 %	*ad valorem.*
Cultivated produce, &c.:—			
Cutch		(*a*)	
Gambier		(*b*)	
Pepper—black	*Per pikul*	0	85
„ white	„	1	75
Pinangs	„	0	10
Tapioca—raw and manufactured		2½ %	*ad valorem.*
Kalasah and Bamban mats		5 %	*ad valorem.*

Notes.—The Sarawak Government states that a coyan of padi or raw sago = 40 pikuls (5,333⅓ lbs.); a pikul = 133⅓ lbs.; a kati = 1⅓ lbs

Straits Settlements silver dollars are current in Sarawak.

(*a*) According to special arrangement.

(*b*) According to monthly notification. It is stated that the export duties are adjusted from time to time in accordance with market prices, the alterations being notified in the "Government Gazette."

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

BRITISH SOLOMON ISLANDS PROTECTORATE.

Any "wild bird" or the skin, plumage, nest or eggs of any such "wild bird" that may be specified in any schedule issued under the Regulation by the Resident Commissioner - - - - [Regulation No. 6 of 1914.]		Prohibited.

GILBERT AND ELLICE ISLANDS PROTECTORATE.

Any "wild bird" or the skin, plumage, nest, or eggs of any such "wild bird" that may be specified in any schedule issued under the Regulation by the Resident Commissioner - - - - [Regulation No. 6 of 1914.]		Prohibited.
Phosphate of Lime exported from Ocean Island (Royalty) -	*Per ton*	6*d.*

TONGAN ISLANDS PROTECTORATE.

Silver coin over 10*l.* in value - - - -	2½ % *ad valorem.*

ZANZIBAR PROTECTORATE.(*a*)

Chillies - - - - - - -	10 % *ad valorem.*
Cloves, stems and mother of cloves - - - -	25 % "
Hides - - - - - - -	10 % "
Sem-sem - - - - - -	12 % "
Rubber - - - - - - -	15 % "
Shells, other than cuddy - - - - -	5 % "
Tobacco - - - - - - -	5 % "

(*a*) The above duties, which are stated to correspond to the native taxes, are payable at the Customs House on the produce of the Zanzibar Island Dominions.

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